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FIRST

REPORT

FROM

THE SELECT COMMITTEE

ON THE

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Affairs of The East India Company.

Ordered to be printed 25th May,
1808.

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REPORT.

THE SELECT COMMITTEE appointed to enquire into the preſent State of the Affairs of the Eaſt India Company, and to report the ſame, as it ſhall appear to them, to the Houſe, with their Obſervations thereupon, and alſo to report their Proceedings from time to time to the Houſe; and to whom ſeveral Accounts and other Papers preſented to the Houſe, reſpecting the Revenues and Charges, and the commercial Concerns of the Eaſt India Company; and alſo the Petition of the United Company of Merchants of England trading to the Eaſt Indies, were ſeverally referred:—Have, purſuant to the Orders of The Houſe examined the matters to them referred, and have agreed upon the following REPORT.

THE utmoſt diligence which Your Committee have been enabled to beſtow upon a ſubject of ſuch extenſive detail, as an enquiry into "the preſent ſtate of the Affairs of the Eaſt India Company," would not have been ſufficient for its full inveſtigation within the period which has elapſed ſince their appointment, even if many of the moſt neceſſary documents, as to the State of the Company's Affairs in India, had not been received ſo recently as to preclude the poſſibility of their being examined with that degree of accuracy, care, and attention, which the complicated nature, not leſs than the importance of the ſubject, indiſpenſably requires: Your Committee are ſtill engaged in the conſideration of the various matters comprehended in the general object of their enquiry, and will from time to time ſubmit their obſervations thereupon to the Houſe; but in conſequence of the Petition which the Company have preſented to the Houſe, and which has been referred to Your Committee, they have deemed it adviſable, in the firſt inſtance, to advert to the Allegations of that Petition, including not only thoſe which refer excluſively to the Balance claimed by the Company as owing to them by the Public, but alſo ſuch as relate to the general State of their Affairs, and to report upon the ſame, as far as the progreſs which Your Committee have been enabled to make in their enquiry, has, in their apprehenſion, juſtified the Obſervations which they now offer to the conſideration of the Houſe.

Your

Your Committee, finding it ſtated in the Petition from the Company, as one of the cauſes from which the preſent embarraſſment in their pecuniary concerns had ariſen, that a large balance of Debt remained due to them from the Public, on account of various expences incurred for Expeditions to the French, Dutch, and Spaniſh Settlements in the Indian Seas, and to Egypt, have proceeded, in the firſt inſtance, on the inveſtigation of the Account between the Public and the Company. Your Committee find, that in the Report made by a former Committee upon this ſubject, on the 26th day of June 1805, and now referred to Your Committee, the ſeveral heads of Charge upon which the Claims preferred on behalf of the Company were founded, are arranged in the following manner, in three Claſſes, according to the nature of the circumſtances and tranſactions out of which they have reſpectively ariſen. The Firſt Claſs compoſed of ſuch heads of Charge as ſhould fall, in the opinion of the Committee framing that Report, excluſively on the Public; the Second, of ſuch as ſhould be borne excluſively by the Company; and the Third, conſiſting of Charges to be divided equally between both parties.

Appendix, N° 5.

FIRST CLASS, chargeable to the Public.

" An Account of Expences incurred by the Eaſt India Company in " India and England, for the intended Expedition to the French " Iſlands, and for the Expedition againſt and Supplies to the Cape " of Good Hope."

" An Account of Expences incurred by the Eaſt India Company, for " the intended Expedition againſt Manilla."

" An Account of the Expences incurred by the Eaſt India Company, " for the purchaſe of Veſſels for His Majeſty's Navy, Repairs to " King's Ships, &c. &c."

" An Account of the Expences incurred by the Eaſt India Company, " by the capture of the Daniſh Settlements in India, in 1801."

" An Account of the extraordinary Expences incurred by the Eaſt " India Company, by the Expedition to Egypt, over and above " the charge of the Troops in India."

" Ceylon Balance of Property, December 1801, and Remittances from " India ſubſequent to that date; alſo the Expence of the capture of " the ſaid Iſland."

SECOND CLASS, chargeable to the Company

" An Account of the Expences incurred by the Eaſt India Company, " in conſequence of various Captures made from the French and " Dutch on the Peninſula of India, including Subſiſtence of " Priſoners."

" An Account of the King's Troops in India, beyond the number " authorized by Acts of Parliament."

THIRD CLASS, to be equally divided.

" An Account of the Expence incurred by the Capture and Main- " tenance of Malacca and the Moluccas, and for the Maintenance " of Ceylon, deducting the profit on ſpices."

THE

THE ſaid Report further ſtates the determination of that Committee, concerning the Rates of Intereſt to be allowed upon the ſeveral Sums appearing on the different ſides of the Account, as follows:

" Your Committee have thought it reaſonable, that the Company's " Claims, ſo far as they ariſe from an expenditure carried on in India " by Loans raiſed there, ſhould be made up with the rate of Intereſt " paid by the Company abroad for the Loan of the year in which the " expence was actually incurred; and that the Paymaſter General's " Account ſhould bear Intereſt according to the rate paid by the Public " for money in Europe, in the ſeveral years in which the demands have " accrued; credit is given on the other ſide of the Account on all pay- " ments hitherto made by the Public in diſcharge of theſe demands, at " the ſame rate of Indian Intereſt as that debited by the Company."

THE Report then ſtates the opinion of the ſaid Committee, that, as far as they can judge, a balance of about £. 2,300,000 would be owing by the Public to the Company, according to the mode of ſtating and making up the Account therein preſcribed, and that the ſum of £. 1,000,000 might ſafely be voted by the Houſe on account. But it was obſerved in the ſaid Report, that the Accounts on which the opinion of the ſaid Committee (in regard to the amount of what might prove due to the Company) had been founded, would require reviſion; and it was recommended, that an Accountant ſhould be nominated on the part of the Treaſury, and another on the part of the Company, to examine and make up the Account according to the principles therein ſpecified, previous to the final balance being diſcharged; and it was alſo ſtrongly recommended, that frequent and early adjuſtments of Accounts ſhould take place between the Public and the Company.

Your Committee find, that the ſum of £. 1,000,000 was accordingly voted in that Seſſion of Parliament, and paid to the Company, and that in conformity to the recommendation contained in the ſaid Report, Accountants were named on the part of the Public and the Company reſpectively, for the purpoſe therein mentioned, who appear to have entered without delay upon the duties aſſigned to them. The diſcuſſions which took place between them on the ſubject of theſe Accounts, will be found in the Appendix. App^x N° 1.

Your Committee find that, in the Seſſion of 1806, another ſum of £. 1,000,000 was voted and paid to the Company on account; it appearing by a letter from Mr. Wittwer, the Accountant named by the Lords Commiſſioners of the Treaſury on the part of the Public, to George Harriſon, Eſquire, dated on the 25th day of June 1806 (which letter is referred to Your Committee) that although, for reaſons therein particularly detailed, no final adjuſtment of Accounts could at that time be made between the Public and the Company, the ultimate balance due to the latter would be found to exceed that ſum.

Your Committee find, that additional claims and demands have ariſen between the Public and the Company, ſubſequent to the Report of 1805, above alluded to, ſome of which have accrued from a continuation to a later period of Accounts and heads of Charge then exiſting, and others from different circumſtances and tranſactions which have ſince occurred.

Your Committee have applied, to thoſe of the former deſcription, the principles which they found laid down in the Report of 1805. The following Charges, which have grown out of new matter ſince that Report, they have agreed, after due conſideration, to include in the Firſt Claſs, as payable by the Public :

Expences incurred in India on account of the Chineſe Settlers at Trinidad.
Expences incurred on account of the Expedition to the Cape of Good Hope in 1805.
Supplies for the Expedition againſt Buenos Ayres.

Your Committee are alſo of opinion, that the Charge of Priſoners of War taken at ſea by His Majeſty's ſhips, which does not appear to have been particularly noticed by the Committee of 1805, ought to be defrayed by the Public, eſpecially as the principle on which this Claim is founded, ſeems to be recognized and admitted in the Act of 1793, chap. 52. ſect. 127.

Your Commitee find that a new demand has alſo been brought forward on the part of the Public againſt the Company, for Victualling Stores furniſhed for the Company's Service by the Commiſſioners of Victualling, or their Agents.

App^x N° 4. Your Committee find, that the groſs demand of the Company on the Public, drawn up in conformity to what has been ſtated, with Intereſt computed to the 1ſt March 1808, amounts, according to the beſt judgment which Your Committee can now form, (ſeveral of the items of ſuch demand being ſtated upon eſtimate) to the ſum of £. 8,461,331, and that the counter demand, on the part of the Public, for advances of Caſh upon account (including the two ſums of £. 1,000,000 and £. 1,000,000, mentioned in the former part of this Report) for diſburſements by the Pay Office, and for ſupplies furniſhed by the Victualling Office, with Intereſt computed to the ſame period, amounts to £. 6,960,912, leaving a balance due to the Company from the Public of £. 1,500,419.

In the above ſum of £. 6,960,912. is included the ſum of £ 3,082,755, which is the amount of the Claim of the Paymaſter General on the Company, including Intereſt to the 1ſt March 1808, deducting therefrom the ſum of £. 443,767. hereinafter mentioned.

Your Committee cannot adduce a ſtronger inſtance of the neceſſity of attending to the recommendation of the Committee of 1805, as to the frequent

frequent adjuſtment of Accounts between the Public and the Company, than the mere ſtatement of a Claim to ſo large an amount, and which has moreover been only brought forward at a period ſo recent, that it has been, and for a conſiderable time muſt be, impoſſible for the Accountants to examine in detail, and form an opinion on the accuracy of all the Charges. There is every reaſon to believe, that the objections which have already been urged on the part of the Company to the Pay Office demands, and which are detailed in the Appendix to this Report, are in general well founded, eſpecially as their validity has been ſtrongly confirmed by a Return which was laid before Your Committee, from the Office of the Adjutant General, of the periods during which the different Regiments were chargeable to the Company; and it is very poſſible, that, on further and more minute examination by the Accountants, other objections will be diſcovered. On theſe conſiderations, Your Committee have thought it reaſonable to ſuſpend for further examination, ſuch part of the Pay Office demand as has been ſpecifically objected to on the part of the Company, which amounts to the ſum of £. 443,767. In concluding this part of the ſubject, Your Committee have no heſitation in ſuggeſting the expediency of repealing the Clauſe in the Act of 1793 (cap. 52, ſec. 128.) which enacts, that the Company ſhall be chargeable with all the recruiting and other expences incurred in England, for Regiments in India (which in practice has been found ſo difficult to adjuſt,) and ſubſtituting other proviſions which might ſimplify the mode of ſtating the Account, and conſequently facilitate its frequent and early adjuſtment, and at the ſame time ſecure to the Public an equitable compenſation for that portion of its Military Expenditure.

App^x N° 2.

App^x N° 3.

Your Committee have annexed to this Report, a Copy of the Account between the Public and the Company, containing a detailed Statement of the particular Items of which the two ſums of £. 8,461,331 and £. 6,960,912 are compoſed.

Your Committee cannot, in juſtice to the Company, conclude this part of their Report, without calling the attention of the Houſe to the remonſtrances made againſt the mode adopted by the Committee appointed in 1805 to take into conſideration the Account between the Public and the Eaſt India Company, as far as relates to the Expences incurred by the Capture and Maintenance of Malacca and the Moluccas, and the Maintenance of Ceylon; a mode of deciſion by which Claims on the part of the Company, to no leſs an amount than £. 1,972,984, have been ſet aſide.

App^x N° 4.

The arguments by which theſe Claims were reſiſted and defended, and from which it is to be preſumed the adjuſtment in queſtion took place, will be found in the Appendix; and alſo, a Statement prepared by the Court of Directors connected with the ſame ſubject.

App^x N° 6
App^x N° 7

Your Committee, under the Order of reference made to them, have not thought themſelves authorized to make any obſervations upon the principles

principles on which the Committee of 1805 arranged the Claims of the Company.

Your Committee have, however, thought it their duty, under all the circumſtances of the caſe, to ſtate the amount of what the Company maintain to be their juſt and unſatisfied demand.

Independently of the Claim which the Company have preferred againſt the Public, for Expences incurred in carrying into execution the Orders which at different times have been tranſmitted to India, for Expeditions againſt the Settlements of ſuch European Powers as have been engaged in war with this Country, and alſo to Egypt, Your Committee obſerve, that in the above-mentioned Petition various circumſtances (all of which are connected with that ſtate of war in Europe and in India) are repreſented as the cauſes which have produced the preſent embarraſſments in the Company's affairs, and the grounds on which they pray for ſuch relief as Parliament may think fit to grant.

It will be evident from the examination of the ſeveral Accounts contained in the Appendix to this Report, which exhibit a view of the Company's pecuniary concerns in England during the laſt ten years, when compared with the Eſtimate for 1808-9, that the deficiencies of the laſt and preſent year have proceeded from cauſes which have been progreſſive in their operation, and that the ſtate of affairs which thoſe Accounts now exhibit, is to be traced to a combination of various circumſtances connected with the Wars in which the Company have been engaged in India, as well as with the general ſtate of warfare in which a large portion of Europe has for a long period been involved. Your Committee have ſelected from the annual Accounts of the Company's affairs at home, which have been preſented to Parliament during the laſt ten years, a comparative Statement of Receipts and Payments in ſuch articles as have experienced or admit of any conſiderable variation in their amount. It will appear from that Account, that the preſent deficiency may be aſcribed principally to the following cauſes:

App^x N°8. N° 9.

1ſt. To the diminiſhed ſale of the Company's goods; the ſum eſtimated to be received from ſuch ſales for the year 1808-9 being £. 1,394,589 leſs than the average of the ten preceding years; £. 2,200,996 leſs than the average of the firſt five years of that period; and £. 588,183 leſs than the average of the laſt five years.

It would lead Your Committee much beyond the limits within which they propoſe to confine this Report, if they were to enter upon the diſcuſſion of all the cauſes to which the gradual decreaſe in the amount of the Company's ſales, during the laſt ten years, may poſſibly be aſcribed. It will appear, however, from the account of ſales during that period, that in the article of Tea, which forms a large proportion of their whole trade, no diminution has taken place, but that it has chiefly occurred

App^x. N°10. & N° 11.

in

in the Imports from India, and particularly in the different deſcriptions of Piece Goods. The increaſed conſumption of Cotton Stuffs manufactured in Britain, and the advantages derived to neutral Nations from the expence at which the trade to India muſt neceſſarily be carried on during war, as well as the obſtructions inſeparable from that ſtate of war which has exiſted with little intermiſſion ſince the renewal of the Company's Charter in 1793, are the cauſes to which, in the opinion of Your Committee, the diminiſhed ſale of Indian Imports may principally be attributed. App^x N° 12.

2dly. To the increaſed expence of freight and demorage of the Company's ſhipping; the eſtimated amount of the ſame for the year 1808-9, being £.276,251 more than the average of the ten preceding years; £.276,712 more than the average of the firſt five years of that period; and £.275,790 more than the average of the laſt five years. App^x N° 8.

Whether the ſyſtem now purſued by the Company, in the deſcription of veſſels which they have been accuſtomed to employ, is the moſt œconomical to them or the moſt beneficial to the Country, or whether it is calculated to withſtand the competition of Foreign Nations, are points on which Your Committee are not yet prepared to pronounce an opinion; but which they conſider to be of the higheſt importance, as they affect not only the commercial proſperity of the Company, but the permanent intereſt of the Britiſh Empire, in the preſervation and excluſive enjoyment of a valuable portion of its Trade. In eſtimating this charge, to which the Commerce of the Company is expoſed, from the rate of Freight, it muſt be recollected that the means of defence and conſequent ſecurity which the ſize and ſtructure of their ſhips afford to their valuable cargoes, and to the tranſport of troops and military ſtores, muſt neceſſarily be included in any compariſon between the preſent and any other ſyſtem which may be ſuggeſted.

3dly. To the increaſed amount of Bills of Exchange drawn on the Company in England from India and China; the eſtimated amount of which for the year 1808-9 being £.725,408 more than the average of the ten preceding years; £.521,970 more than the average of the firſt five years of that period; and £.928,845 more than the average of the laſt five years. App^x N° 8. D° 13, 14.

It is unqueſtionably to thoſe heavy drafts from India and China on the Company's Treaſury at home, that the largeſt portion of the deficiency in their funds during the laſt and preſent year muſt be aſcribed. Your Committee have been informed, that in conſequence of arrangements which the Court of Directors have adopted, and of orders which they have tranſmitted to China, the amount of Bills from thence is not likely to increaſe, and that in all probability it will fall conſiderably below the average of former years. Your Committee have not been enabled to form any ſuch expectation with regard to the amount of Bills from India. Any interruption in the tranquillity of the Company's territories would create increaſed demands on their Treaſury at home, which can only be effectually avoided by a ſurplus Revenue in India. App^x N° 15.

The attainment of that object, either by a reduction of Expenditure or by additional Revenue, or by the operation of both thoſe cauſes, is indiſpenſable to the maintenance of the Company's credit and power in India; and to this important ſubject Your Committee will, without delay, direct its moſt ſerious attention.

Your Committee have confined themſelves in this Report to a ſtatement of the principal cauſes which have produced the preſent deficiency. There are others, however, of inferior amount, which have contributed to augment it. The charge of payments to Military and Marine Officers retired from the ſervice, has been gradually increaſing for ſeveral years, and amounts now to a ſum much beyond the calculation which was formed of it when the ſyſtem was firſt eſtabliſhed.

The addition to the Company's bonded Debt has alſo contributed to ſwell the deficit, by the increaſed charge for Intereſt.

With the view of enquiring into the practicability of Retrenchment in Expenditure, Your Committee have called for the detail of the articles comprehended under the head of "Charges General," which, in the aggregate, amounts annually to a very conſiderable ſum.

As far as Your Committee have yet inveſtigated this Account, they have found no reaſon to believe that it is capable of any material reduction, but they propoſe to go into a more detailed examination of the particular articles of which it conſiſts. And, entertaining this intention, they forbear at preſent laying before the Houſe any thing more than an Abſtract of the Account, and of its principal ſubdiviſions for the laſt three
App^x N° 16. years, as it has been prepared by the Court of Directors.

The Company having ſtated in their Petition, that they did "not preſume to requeſt the interpoſition of the Houſe to aid them in their "preſent emergency, without at the ſame time ſhewing their unqueſtionable ability to diſcharge all their preſent Debts in England, and "to repay whatever the Houſe may in its wiſdom think fit to aſſiſt them "with;" and having ſubmitted to the Houſe a Statement in that Petition, by which it appeared that a conſiderable balance would remain to them, after making proviſion for the payment of all their Debts in England, but excluſive of their Indian Debt; Your Committee felt it their duty carefully to inveſtigate that part of the ſubject, and they have no difficulty in ſtating an opinion, that there will remain Aſſets in this Country to an amount conſiderably beyond what the preſent exigency of the Company's affairs appears to demand, in ſecurity for any advance to that extent which Parliament may think fit to grant.

App^x N° 17. Your Committee have prepared an Account of the probable Aſſets of the Company on the 1ſt March 1809, in which the amount of Debt due to them by the Public, as the balance of their Account, is taken only at £. 1,500,419, inſtead of £. 2,460,000, which the Company claims, and in which nothing is allowed for their property afloat, and which will arrive in England ſubſequently to that period, though a large portion of the

the charges affecting that property will be incurred and paid during the current year. Eſtimating the amount in that moſt unfavourable mode, there will remain a balance of £.2,819,587 in favour of the Company. If credit however is given for the value of that property, and the ſum due by the Public is ſtated at the amount claimed by the Company, the eſtimated balance in their favour will be £.9,050,587.

App.ª N.º 18

App.ª N.º 19.

The value of the Eaſt India Houſe and Warehouſes has been ſtated by the Company's Surveyor, whoſe evidence on that ſubject is inſerted in the Appendix.

N.º 20.

It will be apparent to the Houſe, from the examination of thoſe Accounts, that the moſt accurate Eſtimates which can be formed of ſuch articles of Receipt and Expenditure as are comprehended in them, muſt be liable to uncertainty; but Your Committee have no reaſon to doubt, that every practicable degree of caution has been uſed in preparing them.

Your Committee have already ſtated, that they are proceeding upon the detailed inveſtigation of the various matters comprehended in the general object of their enquiry, and which embrace the whole of the Financial and Commercial as well as Political Concerns of the Company. An examination into the Civil and Military Eſtabliſhments in India, will form a material branch of that enquiry; and Your Committee are already ſtrongly impreſſed with the neceſſity of carrying into effect reductions in the amount of thoſe Eſtabliſhments to a very conſiderable extent. Your Committee are happy to add, that this important ſubject has alſo engaged the ſerious attention of the Court of Directors, and of their Governments abroad.

APPENDIX.

Appendix, N° 1.

CORRESPONDENCE relating to the Diſcuſſions between Mr. WITTWER and Mr. WRIGHT, the Accountants employed in the Examination of the Account depending between The PUBLIC and The EAST INDIA Company; on the Principle of Adjuſtment of the Account.

SIR, Whitehall, 23d April 1807.

THE progreſs in the inveſtigation of the Account depending between The Public and The Eaſt India Company, being interrupted by a radical difference in opinion between Mr. Wright, the Accountant nominated by the Company, and myſelf, on the interpretation of the principles laid down in the Report of the Committee; and Mr. Wright having obſerved, that, without the ſanction of his ſuperiors, he does not feel himſelf juſtified in acquieſcing in any other mode of ſtating the Account, than in conformity with the opinion he has formed; I am under the neceſſity of requeſting that you will be pleaſed to ſubmit the circumſtances of the caſe to the conſideration of the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, and receive their inſtructions for my guidance. The origin of the difference which has occurred, and the grounds on which we have reſpectively drawn our concluſions, being diſtinctly detailed in Minutes recorded on the ſubject, I have annexed Copies of thoſe Documents, preſuming it would be the beſt mode of bringing the ſubject before their Lordſhips: it therefore may be only neceſſary here to ſubmit, that the queſtions for conſideration are, whether it was intended in the principle laid down by the Committee of the Houſe of Commons,

That the peace, or ordinary charges of the troops employed at Ceylon and the Eaſtern Iſlands, from the 1ſt May 1796 to 31ſt December 1801, are to be admitted in the accounts as a charge upon the Public:—if not,

That the ſupply by the Company to the Iſland of Ceylon, from 1ſt November 1798 to 31ſt December 1801, is to be admitted as the ſum chargeable to the Public, without reference to the application of it.

I have the honour to ſubſcribe myſelf,
Sir,
Your moſt obedient ſervant,

THOMAS NICHOLAS WITTWER.

MINUTES of the Proceedings of Mr. WITTWER, Accountant on the part of the Public, and Mr. WRIGHT, Accountant on the part of the Eaſt India Company.

16th April 1807.

Mr. Wittwer obſerved, that on referring to the amount of the ſupplies to Ceylon between November 1798 and December 1801, he diſcovered that the whole ſupply from Madras and Bengal during the period, with a ſmall diſburſement by the Military Paymaſter General, was taken as the charge: that by the Ceylon Books the whole of the military expences were defrayed from thoſe ſupplies and from the revenues: that it is his idea, according to the principle laid down by the Report of the Committee, the charge of the Iſland is to be equally divided between the Company and the Public from May 1796 to December 1801, with the exception of the peace eſtabliſhment of the troops, which is to be borne wholly by the Company: that the Account of the demand upon the Public had been thus drawn up to November 1798, excluding the peace eſtabliſhment. It is therefore his opinion, that the ordinary or peace expence of the troops for the period in queſtion; viz. from November 1798 to December 1801, ſhould be deducted from the amount of the ſupplies, and that a further adjuſtment ſhould be made of the revenues of the Iſland for the ſame period.

Mr. Wright.—In reply to Mr. Wittwer's obſervations on the charge for Ceylon from November 1798 to December 1801 incluſive, Mr. Wright remarks as follows:

1ſt. As to the principle conceived by Mr. Wittwer to be laid down in the Report of the Committee of the Houſe of Commons, Mr. Wright entertains ſome doubts of its being intended to apply in the manner noticed; he underſtands it was meant that the Company ſhould be reimburſed half their expences of Ceylon and the Dutch Iſlands.

2d. The charge for Ceylon from November 1798, accordingly conſiſts of the advances and ſupplies made, there being at the time the account was firſt ſtated no other information on the ſubject; and the documents to form the account being very defective, Mr. Wright apprehends conſiderable difficulty will occur in framing the ſtatement in the mode alluded to by Mr. Wittwer, as the uſual pay of the troops muſt be taken by eſtimate.

3d. But, in proceeding to form ſuch an account, credit ſhould be given for the ordinary pay, &c. for troops raiſed expreſsly for ſervice at Ceylon, for inſtance, the Malay Corps; the uſual pay for this ſhould be brought to credit, not only from 1798, but from its firſt formation in 1796.

4th. The charge for Ceylon in the preſent ſtate of the account, conſiſts as above-noticed in the advances for or ſupplies to the Iſland. The Company having no controul over the diſburſements of Ceylon ſince October 1798, it was not thought neceſſary to make any enquiry regarding them; but Mr. Wright can have no objection to opening the account in the way Mr. Wittwer mentions, in doing which due credit muſt of courſe be given to the Company for a proportion of the revenue. In the meantime, the obſervation reſpecting additional corps may be left to the determination of ſuperior authorities.

Mr. Wittwer.—Mr. Wittwer deems it proper to offer ſome further obſervations, in conſequence of Mr. Wright's reply, reſpecting the ſtatement of the Ceylon account from November 1798 to December 1801.

1ſt. On the principle. Mr. Wittwer admits, that the principle laid down by the Committee of the Houſe of Commons, on which the Company are to be reimburſed the half of their expences for Ceylon and the Dutch Iſlands, is merely ſtated in a general way, without diſtinctly and literally preſcribing the nature of the diſburſement, whether for extra charge or otherwiſe. But he muſt take leave to remark, that by inference it ſeems eſtabliſhed, that the Committee, in determining upon the general principle, could only have in view the mode of ſtatement in the account referred to their conſideration by the Houſe, which account was drawn out by the Officers of the Company, under their own ſpecial direction, and had likewiſe undergone repeated inveſtigation by Commiſſioners on the behalf of the Public, whoſe Minutes on this very account, in concert with ſome of the Gentlemen of the Eaſt India Direction, being recorded, confirm, as he conceived, that it was underſtood that the peace eſtabliſhments of the troops employed, not only on theſe ſervices but on other ſervices, for which a demand is made upon the Public, is to be borne by the Company, and that the war and extra expences only are to become chargeable to the Public. On this principle it appears to Mr. Wittwer, that the whole of the accounts have been drawn up, and therefore he cannot conſider himſelf authorized, without ſuperior authority, to deviate from it. As to the Malay Corps, Mr. Wittwer does not diſpute that it may be conſidered, in ſome degree, as an extra charge for a force raiſed expreſsly for the ſervice at Ceylon; but as it was not ſo taken in the original formation of the account, and does not appear to have come under obſervation in any of the diſcuſſions on the ſubject, Mr. Wittwer cannot take upon himſelf to admit this expence as a claim upon the Public: he therefore begs to expreſs his ſatisfaction, that Mr. Wright is diſpoſed to leave the point to the ultimate determination of ſuperior authorities.

With regard to the point which has given riſe to the preſent diſcuſſion, viz the expence of Ceylon between November 1798 and December 1801. Mr. Wittwer, at the ſame time he is not unwilling to admit there is ſcope for argument, on the ground ſtated by Mr. Wright, as to the Company poſſeſſing no controul over the adminiſtration of the Iſland in that period, yet, under the circumſtances in which he is placed, he preſumes this cannot be taken into preſent conſideration; and that the only courſe he can purſue is a literal and ſtrict attention to the line marked out by the Report of the Committee, and this leaves no latitude but to ſtate the account from May 1796 to December 1801 upon one uniform principle. The difficulties in the way of ſo doing, are certainly very great, from the complete alteration in the nature and formation of the books and documents conſequent upon the change in the mode of adminiſtration of the Iſland in November 1798. Mr. Wittwer is aware, that from this circumſtance, the extra charges can only be ſeparated from the ordinary or peace charges by computation on the reſpective proportions of each in former months; and propoſes that the account be ſo made up.

By the mode above propoſed, uniformity of ſtatement will be preſerved to the period when the entire adminiſtration of the Iſland was aſſumed by His Majeſty's Government, in December 1801.

Mr. Wright.—1ſt. Having, ſince the meeting of the 16th inſtant, given the moſt deliberate and authentic conſideration to the obſervations of Mr. Wittwer, expreſſive of his ideas of the manner in which the account for Ceylon, from the 1ſt November 1798 to the 31ſt December 1801, ſhould be ſtated, and having carefully reperuſed the Report of the Committee of the Houſe of Commons; Mr. Wright finds himſelf under the neceſſity of objecting altogether to the principles of framing the Ceylon Account, contended for by Mr. Wittwer. 18th April 1807.

2d. Mr. Wright conceives, theſe principles have been adopted on a miſtaken conſtruction of the Committee's Report. No mention is made in that Report of Extra Expences as to Ceylon, and the other Dutch Iſlands; the only article of the Company's claims, in which the Committee have uſed the terms Extraordinary Expences, is the charge for the Expedition to Egypt. And as to the inference from the mode of ſtatement in the account before the Committee, Mr. Wright muſt be permitted to doubt its accuracy. That the account was drawn out by the Company's Officers is certain; but if it were formed upon the principles ſtated, it is to be recollected, that the Company expected the full reimburſement of the amount; which being denied, the account neceſſarily, as Mr. Wright conceives, is liable to correction and alteration, as well in principle as in figures, under the Report of the Committee.

3d. Mr. Wright admits, the proceeding hitherto obſerved in examining the Dutch Accounts has been upon the principle now propoſed, on his part, as well as on that of Mr. Wittwer; but a more attentive examination has convinced Mr. Wright of the error therein.

4th. That the Committee referred to the account before them is not diſputed. The difference of opinion ariſes from the conſtruction of their intentions, as to the alteration to be made in it on the principles they have recommended.

5th. If the reviſion, according to Mr. Wittwer's conſtruction, is to be proceeded on ſolely in view to the account as ſtated, Mr. Wittwer has only to examine the charges made by the Company, to ſee if they are correct or otherwiſe; whereas he himſelf appears to depart from this view, by introducing the Ceylon Books from 1ſt November 1798, the charges in which *are not in the account as ſtated.* The books were never completely, until within theſe few days, in the Company's poſſeſſion; the receipts and charges in them were not ſubject to the Company's authority.

6. Now, if the objection to admit the expence of the Malay Corps, "*becauſe it was not taken in the original formation of the account,*" be valid, the ſame reaſon ſhould, in juſtice, operate to the excluſion of the charges in the Ceylon Books, from November 1798; for the charges ſpecified in thoſe books "*were not taken in the original formation of the account;*" and as to the obſervation of the charge for the Malay Corps, it is certain, that it never occurred to recollection at any of the diſcuſſions that took place.

7. But further, Mr. Wright obſerves, that the Committee, in the claſſification of the ſeveral heads of claim, have placed "the Expence of the Capture and Maintenance of Malacca and the Moluccas, and for the Maintenance of Ceylon," in the third claſs, to be *equally divided between the Public and the Company.* It ſeems neceſſary, therefore, in ſtating the whole expence, that the ordinary, as well as other charges, ſhould be included. It does not appear that, in any other manner, the expence can be ſaid to be *equally divided.* There is no "exception of the peace eſtabliſhment," mentioned by Mr. Wittwer, contained in the Committee's Report.

8. The principle above-mentioned appears ſo equitable as ſcarcely, in Mr. Wright's opinion, to admit of doubt. How can it be ſaid, that two parties bear an expence equally between them, if from the aggregate a proportion is firſt deducted, and charged excluſively to one of the parties?

9. Mr. Wittwer has evidently formed his ideas of the mode he has ſuggeſted of ſtating the accounts, from obſerving, in the diſcuſſions that formerly took place on the Company's claims, the terms "*extra expence*" made uſe of, as well as from ſeeing theſe terms in the accounts; but in regard to the latter, he muſt be ſenſible that they contain other items, beſides the additional allowances to the troops, incidental to war; and, as to the former, Mr. Wright muſt repeat his doubt of the accuracy of the inference thence deduced, for the reaſon above ſtated. The terms "*extra expence*" are liable to different conſtructions. The queſtion ſtill recurs, what are extra expences? They may ſignify expences for which the revenues of the country cannot provide; in which ſenſe Mr. Wright has reaſon to believe they were taken, during the former diſcuſſion relative to Ceylon. It is obvious, alſo, that the whole expence, whether ordinary or otherwiſe, of troops employed in defending foreign poſſeſſions, becomes an "*extra expence,*" when new levies are made to ſupply the place of thoſe troops, or where ſuch levies are made for the expreſs purpoſe of being ſo employed.

10. The latter obſervation is particularly applicable to the Malay Corps, mentioned above. But Mr. Wright purpoſely refrains from inſiſting on the more general argument in ſupport of his opinion, upon the preſent occaſion, founded on the increaſe made to the ordinary military eſtabliſhment, for the purpoſe, among others, of maintaining the Dutch Poſſeſſions, this being a ſubject involving conſiderations of a greater extent, which can be determined only by ſuperior authorities.

11. Mr.

11. Mr. Wright has before noticed the difficulties in the way of making out the account in the mode propoſed; and Mr. Wittwer has fully admitted theſe difficulties in his recent obſervations, wherein he allows, that it muſt, in ſome degree, be ſtated by computation. From what is above remarked, Mr. Wright very much doubts the practicability of making up the accounts from May 1796 to December 1801, upon the uniform principle mentioned; or that uniformity of ſtatement will be preſerved to that period. It is evident, in any view, that neither clearneſs nor accuracy of calculation can be expected from the means propoſed, and that, after all, the account will be, in part, an eſtimate, and that formed on very uncertain grounds.

12. To conclude:—The manner in which the account ſhould now be ſtated, Mr. Wright conceives is this:

13. The whole expence of whatever kind, defrayed by the Company for Ceylon, from the 1ſt May 1796 to the 31ſt October 1798, to be charged.

14. From the 1ſt November 1798 to the 31ſt December 1801, the whole of the ſupplies to or payments on account of Ceylon, by the Company, to be charged.

15. Half of the above, according to the Report of the Committee, to be allowed to the Company.

16. The reaſon for ſtating the latter period in the way propoſed, is, that from the 1ſt November 1798, the Company had no controul over the expences of the Iſland; it would be obviouſly unjuſt, therefore, to make them accountable for any proportion of diſburſements made under ſuch circumſtances, nor does Mr. Wright conceive this was intended.

17. As to Malacca and the Moluccas, the whole of the Company's expence, whether ordinary or otherwiſe, to be ſtated during the entire period of the accounts; half of which to be carried to the credit of the Company, conformable to the rule laid down in the Committee's Report.

18. Upon theſe principles alone, Mr. Wright conceives, the account ſhould be ſtated; therefore, without the ſanction of his ſuperiors, he does not feel himſelf juſtified in acquieſcing in any other mode.

21ſt April 1807. Mr. Wittwer having ſtated, in his Minute of the 16th inſtant, the grounds on which he has been led to form his opinion on the principles laid down in the Report of the Committe of the Houſe of Commons, for the ſettlement of the account between the Public and the Company, in ſo far as relates to Ceylon; and Mr. Wright having, in his reply of the 18th, ſtated his view of the intention of the Committee, in the principle laid down by them, in a way directly contrary, and having further extended his view of the operation of the principle beyond what was ſuppoſed to be in contemplation; the diſcuſſion on this point muſt neceſſarily be deferred, till Mr. Wittwer ſhall have ſubmitted the whole of the proceedings to the conſideration of the Lords of the Treaſury, as he ſhould not conceive himſelf authorized to agree to ſuch a radical change in the mode of ſtatement, if even the obſervations of Mr. Wright had operated to produce any alteration in the ſentiments of Mr. Wittwer on the ſubject.

Under ſuch circumſtances, what has now been remarked might ſuffice. But there are ſome points in the obſervations laſt made by Mr. Wright, which Mr. Wittwer feels himſelf bound, in juſtice to himſelf, and in vindication of his proceedings, more diſtinctly to notice, leſt it ſhould be ſuppoſed that Mr. Wittwer, from a pertinacity in his own opinions, had been the means of protracting the completion of an inveſtigation, which on every conſideration, both regarding the Public and the Eaſt India Company, it is deſirable ſhould be brought to a cloſe.

Mr. Wright, it is preſumed, muſt admit, that, where principles are only laid down in the general manner in which they are laid down in the Report of the Committee, the interpretation of their intention muſt be a matter of opinion only, and that therefore the difficulty of coming to a ſatisfactory concluſion is great.

Mr. Wittwer, however, conceives it proper to offer ſome further remarks, in ſupport of the concluſions he has been induced to draw, and to detail the grounds of them. It is impoſſible for him to judge what were the intentions of the Committee, or on what principles the claſſification of the claims was formed, further than as it may be gathered from the Report and Appendix. The third claſs, reſpecting which the difference of opinion has now ariſen, is "An Account of "the Expence incurred by the Capture and Maintenance of Malacca and the Moluccas, and for "the Maintenance of Ceylon, deducting the Profit on Spices," which is preſcribed to be equally divided between the Company and the Public; and the Account No. 3. in the Appendix, is referred to in the margin.

Mr. Wittwer muſt be allowed to preſume, that the component parts of the account, thus claſſed by the Committee, muſt have been underſtood by them, and that the term *Extra Expences* of the Military, diſtinctly mentioned in moſt of the year's ſtatements, was underſtood to be on the ſame principles as in the other accounts, *viz.* the charges excluſive of what would have been diſburſed by the Company, if the troops had remained on the Peninſula, unemployed on foreign expeditions; and not merely the extra expence for which the revenues of the conquered countries could

not

not provide, as adverted to by Mr. Wright.—Mr. Wittwer admits, that the Committee, in their Report, do not expreſsly and literally ſanction any *exception as to peace eſtabliſhment*; but he reſts his opinion of the intentions of the Committee ſolely upon the maſs of collateral evidence to be collected from the Report and Appendix. Whether the principle Mr. Wittwer contends for be founded in equity or not, is not the point in queſtion. He refers to the Record, from which may diſtinctly be gathered, the Company have extenſive claims upon the Public; theſe claims are arranged under diſtinct heads in ſeveral accounts, which accounts are ultimately brought to the conſideration of Parliament, and in which accounts the Company only demand reimburſement of extra charges, on the principle already ſtated by Mr. Wittwer. Can Mr. Wittwer, therefore, be authorized to ſuppoſe, that the Committee of the Houſe, to whom theſe accounts were referred, could intend to give the Company what they did not originally demand, or that, in dividing the ſum claimed between the Public and the Company, the diviſion was to be made otherwiſe than on the accounts under their conſideration?—This account, with the others, was ſtated to require reviſion; but *that*, Mr. Wittwer conceives, was ſimply inveſtigation or examination of the account itſelf. If additions were to be made to it, or alterations in principle introduced, it is to be preſumed they would have been diſtinctly mentioned in the Report.

Finally, Mr. Wittwer cannot admit of the diſtinction mentioned by Mr. Wright, as to the interpretation of the intention of the Committee, with reſpect to the term *extra expence* being applicable only to claims, the whole of which are allowed.

COPY of a Letter from GEORGE HARRISON, Eſquire, to Mr. WITTWER, dated 18th June 1807; with the Extract from the Minutes of the Lords Commiſſioners of the Treaſury, of the 12th June, encloſed therein.

SIR,

THE Lords Commiſſioners of His Majeſty's Treaſury having had under their conſideration your Letter of the 23d April 1807, praying further directions relative to the examination of your Accounts with the Eaſt India Company;—I am commanded by their Lordſhips to tranſmit a Copy of their Minute thereon, for your information and guidance.

I am, Sir,

Your moſt obedient Servant,

Treaſury Chambers, 18th June 1807. (Signed) GEO. HARRISON.

F. N. Wittwer, Eſq.

Extract of TREASURY MINUTE, dated 12th June 1807.

READ Letter from Mr. Wittwer, dated 23d April laſt, requeſting further directions relative to the examination of the Accounts between the Public and the Eaſt India Company.

Read alſo Report of the Committee of the Houſe of Commons on the Account between the Public and the Eaſt India Company, and the Papers preſented to the Houſe of Commons, relating to the ſaid account, ordered to be printed the 27th June laſt.

My Lords cannot entertain a doubt that the principles eſtabliſhed by the Committee of the Houſe of Commons, for the adjuſtment of the claims of the Eaſt India Company againſt the Public for the Expences incurred at Ceylon and the Eaſtern Iſlands, were adopted with a reference to the accounts preſented by the Company, and then actually before the Committee, as printed in the Appendix to their Report; and conſequently, as the extra expences alone of the troops employed on thoſe ſervices are generally ſtated in theſe accounts, that it could not be in the contemplation of the Committee, that any part of the ordinary expences thereof ſhould be made a charge againſt the Public. Upon this point My Lords conceive it to be impoſſible that there ſhould exiſt any difference of opinion between the reſpective Accountants, as far as relates to the periods for which the accounts were actually before the Committee, and upon which they had to decide; nor are My Lords aware of any principle being laid down or any exception taken in the ſaid Report, from which it can be inferred, that it was in the contemplation of the Committee that a different rule and ſcale of adjuſtment ſhould be applied to the accounts of the charge incurred at the above ſettlements, ſubſequent to the periods for which the accounts were then before them. What poſſible ground can be aſſigned for any deviation from the principle adopted by the Committee, as far as it applies to the charges incurred for the Eaſtern Iſlands, My Lords are altogether at a loſs to conjecture, as they are not apprized of any circumſtance or occurrence which occaſioned any change whatever in the ſituation of thoſe Iſlands, either with relation to the Eaſt India Company or to

the Public, at any period between 1798 and 1801; and they are therefore decidedly of opinion that the ordinary charges cannot be admitted in this part of the account. But with reſpect to Ceylon, My Lords are diſpoſed to be of opinion that it may fairly admit of a doubt, whether the change made in the Government of that Iſland in November 1798, and conſequently in its connection with and dependance upon the Eaſt India Company, would not warrant the application of the principle contended for by Mr. Wright, from that period, particularly as it appears that the Company then ceaſed to have any controul over the expences of the Iſland, and that any ſeparation of the ordinary from the extraordinary expenditure could only be made by eſtimate and computation, and not from any exiſting ſtatement of the charges actually incurred.

My Lords therefore conceive it may be expedient, without pledging themſelves to any final deciſion on the queſtion, that the account for Ceylon, from the 1ſt of November 1798 to the 31ſt December 1801, ſhould be prepared in two ways, *viz.*

1ſt. The whole of the ſupplies or payments on account of Ceylon by the Company to be charged, and one half thereof to be allowed to the Company.

2dly. That from the total of the above amount of ſupplies or payments by the Company, there ſhould be deducted in the firſt inſtance, ſuch a ſum as, according to the beſt eſtimate or computation that can be made by the Accountants, the ordinary charges may have amounted to, and that one half of the remainder ſhould be allowed to the Company.

When the account is thus prepared, My Lords will have this part of the queſtion again under their conſideration; and in caſe the doubts they cannot but entertain ſhould not then be removed, and the difference between them and the Eaſt India Company cannot be otherwiſe ſatisfactorily adjuſted, My Lords will feel it their duty to ſubmit to Parliament the expediency of referring to another Committee the Reports made by former Committees, and all other documents on this queſtion, for their final examination, deciſion and report.

Tranſmit Copy of the foregoing Minute to Mr. Wittwer, for his information and guidance.

COPY of a Letter from Mr. Wittwer to the Honourable Henry Wellesley, dated 4th November 1807; with two Incloſures.

SIR, Whitehall, 4th November 1807.

I am honoured with your Letter of the 9th ult. ſignifying the deſire of the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, that I ſhould ſuggeſt the lateſt period at which I think it would be practicable to wind up the Accounts with the Eaſt India Company, either by the end of this year or the beginning of the next.

Having in my letter to Mr. Harriſon, of the 16th Sept. adverted in a general way to the difficulty of defining the period when this buſineſs can be brought to a cloſe, it now remains to explain more particularly the cauſes to which this difficulty is to be aſcribed. In ſo doing, I muſt take leave to call to your recollection, that the account itſelf is prepared by Mr. Wright, the officer appointed by the Eaſt India Company; that my province is to examine with him the principles on which the account is framed, with the calculations. The objections which I have felt myſelf obliged to make to ſeveral of the documents from India, and in other reſpects, have conſiderably lengthened the diſcuſſion, and of courſe protracted the ſettlement of the buſineſs. As that gentleman muſt naturally be beſt informed, as to the means he may be furniſhed with to obviate my objections, as well as of the extent of the claims which may ſtill be outſtanding upon the Public, the neceſſity of a reference to him, before I could comply with their Lordſhips' directions, will, I truſt, appear obvious.

I have, therefore, addreſſed Mr. Wright upon this ſubject. Copies of my letters to him, and of his reply, are hereunto annexed, as the beſt means of bringing to the view of My Lords the nature of the obſtacles in the way of winding up the account.

And I take leave to add, that the part calling more particularly for the conſideration of their Lordſhips is the Account of the demands by the Office of His Majeſty's Paymaſters General, which is eſſentially requiſite before any balance can be even eſtimated: and it is at the ſame time to be obſerved, that this account will be minutely examined on the part of the Company.

On the whole, therefore, I humbly hope it will appear to their Lordſhips, that the delay in the ſettlement of this long pending account, is ſolely to be attributed to the various circumſtances which have now been brought to their conſideration, and that it is not in my power to yield a literal obedience to their commands, by defining the period when the buſineſs can be brought to a final cloſe.

I am, Sir,
With due reſpect,
Your moſt obedient ſervant,
THOs NICHOs WITTWER.

Honourable Henry Welleſley,
&c. &c. &c.

SIR, Whitehall, 26 October 1807.

HAVING received the commands of the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury to ſuggeſt the lateſt period at which it would be practicable to wind up the Accounts depending between the Public and the Eaſt India Company, either by the end of this year or the beginning of next, I am unable to yield obedience to them, without a reference to you upon the ſubject.

As it naturally falls to you to be beſt acquainted with the extent of the claims of the Company upon the Public, and with the documents which may have been received to eſtabliſh thoſe claims, I ſhall eſteem myſelf obliged, if you will favour me with ſuch obſervations as ſhall aſſiſt me in replying to their Lordſhips' directions; alſo with your opinion as to the period at which it may probably be practicable to wind up the whole of the accounts as they now ſtand.

I am, Sir,
Your moſt obedient ſervant,
(Signed) T. N. WITTWER.

William Wright, Eſq.

SIR, Eaſt India Houſe, 2d November 1807.

I HAVE been honoured with yours of the 26th ult. ſtating that you have "received the "commands of the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, to "ſuggeſt the lateſt period at which it would be practicable to wind up the Accounts depending "between the Public and the Eaſt India Company, either by the end of this year or the beginning "of next; that you are unable to yield obedience to thoſe commands, without a reference to me on "the ſubject;" deſiring, therefore, "ſuch obſervations from me as may aſſiſt you in replying to "their Lordſhips' directions;" and "my opinion, as to the period within which it may probably "be practicable to wind up the whole of the accounts as they now ſtand."

In reply, I have to obſerve, that it is not poſſible, in my opinion, to wind up the accounts either by the end of this year or the beginning of next, and for the following reaſons:

1ſt. From the want of the complete accounts from India of the charges of the Egyptian Expedition, as I have underſtood from you, in the courſe of the examination we have been making, that you are not ſatisfied with the correctneſs of the documents from which thoſe charges have been ſtated; and I have no heſitation in acknowledging they are not ſufficiently perfect to authorize your admiſſion of them: before, therefore, this article of the Company's claims can be clearly and explicitly ſtated, it will be neceſſary to wait the arrival of more particular information from India.

2dly. From the want of ſtatements from His Majeſty's Pay Office, relative to the demands on the Company for expences of the King's Regiments ſerving in India, you are aware, that theſe demands, as hitherto received, include only to the end of the year 1803, and the particular explanations of the accounts to that period, ſo long ago and ſo repeatedly deſired, have not yet been furniſhed.

3dly. From want of more preciſe explanations regarding ſome of the heads of charges againſt the Public, contained in the laſt abſtract account, with a copy of which you have been furniſhed; *viz.* the expences of the laſt Expedition to the Cape, thoſe relative to Trinidad and Buenos Ayres.

And, laſtly, From the difference of opinion which prevails, as to the conſtruction of the principles intended to be laid down by the Committee of the Houſe of Commons, in their Report of June 1805, for ſtating the accounts of Ceylon and the Eaſtern Iſlands. From the communications I have been honoured with, I apprehend it is not likely that the Company will be contented to abide by the deciſion of the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, contained in their Lordſhips' Minute of the 12th June laſt, on the reference you found yourſelf under the neceſſity of making to them upon this ſubject. Until, therefore, ſome accommodation of this diſagreement ſhall take place, the final ſettlement of the accounts muſt be poſtponed.

Theſe are the principal obſtacles which preſent themſelves to the completion of the accounts, at either of the periods you have mentioned; and from what is above ſtated, you will readily perceive that it is entirely out of my power to offer an opinion, as to the period within which it may be practicable to wind up the whole of the accounts as they now ſtand.

I have the honour to be,
Sir,
Your obedient humble ſervant,
(Signed) WM WRIGHT.

T. N. Wittwer, Eſq.

COPY of a Letter from the Honourable HENRY WELLESLEY to Mr. WITTWER, dated 31ſt December 1807; with the Extract from the Minutes of the Lords Commiſſioners of the Treaſury encloſed therein.

SIR,

THE Lords Commiſſioners of His Majeſty's Treaſury having had under their conſideration your Letter of the 4th November laſt, in anſwer to one from this Board, relative to the probable period at which it will be practicable to wind up the Accounts between the Public and the Eaſt India Company, I am commanded by their Lordſhips to tranſmit a Copy of their Minute thereon, for your information and guidance.

I am, Sir,

Your moſt obedient Servant,

(Signed) H. WELLESLEY.

Treaſury Chambers, 31ſt Dec. 1807.

T. N. Wittwer, Eſq.

Extract of TREASURY MINUTE, dated 14th December 1807.

READ Letter from Mr. Wittwer, dated 4th November laſt, in anſwer to one from this Board, relative to the probable period at which it will be practicable to wind up the Accounts between the Public and the Eaſt India Company, and encloſing copy of the correſpondence between him and Mr. Wright, the Officer appointed by the Eaſt India Company to prepare the accounts.

My Lords are of opinion, notwithſtanding the ſeveral difficulties ſtated by Mr. Wittwer and Mr. Wright, owing to ſome of the accounts not being as yet received from India, and to that of the Pay Office not being completely made out, that it would be very deſirable to balance the Account between the Public and the Eaſt India Company, as well as it can be done, from the materials and vouchers which now exiſt, or which may very ſpeedily be brought forward, and put into the hands of the reſpective Accountants, up to the end of the year 1803, which My Lords conceive will include all claims on either ſide, up to the cloſe of the laſt war: And My Lords are therefore pleaſed to direct, that the Accountants, having reference to the principles laid down in the Reports of the Committees of the Houſe of Commons, and in the Minute of this Board of 12th June laſt, ſhould proceed to prepare ſuch an account, and to ſtrike the balance thereupon, ſo that it may, if poſſible, be ſubmitted to their Lordſhips early in the enſuing ſeſſion of Parliament.

In directing this account ſo to be prepared and balanced, My Lords are of opinion, that, notwithſtanding any balance which may be declared to be due on either ſide, it ſhall be open to either party to produce ſuch claims, though ariſing prior to the end of the year 1803; and that ſuch claims ſhould be admitted, if properly ſupported by proofs and vouchers to the ſatisfaction of the other; and, in like manner, that either party may, upon what may appear to him ſufficient grounds (if furniſhed to him by any information or documents obtained ſubſequent to the account being ſo balanced) proceed to challenge and diſallow any items therein, and claim, upon a ſtatement of the caſe, to have ſuch particular heads of charge reconſidered. And My Lords are further of opinion, that any ſettlement of accounts that may take place between the Public and the Eaſt India Company, upon the principles, and with the exceptions herein ſtated, ought not to preclude the reſpective Accountants from proceeding to examine and balance the accounts ſubſequent to the year 1803, as expeditiouſly as the nature of the reſpective claims, and of the vouchers by which they may be ſupported, will admit; but that this latter account ſhould be proceeded upon ſeparately, and kept diſtinct from the former.

Tranſmit Copy of this Minute to Mr. Wittwer, for his information and guidance, and to the Paymaſter of the Forces, with directions to expedite, as much as poſſible, the Account of Claims outſtanding againſt the Eaſt India Company in his Office, up to the end of the year 1803.

Appendix, N° 2.

Charges in Regimental Accounts objected to—Charges in Extra Payments objectionable—Disputed Deduction from Pay-Office Charges—Abstract Amount Deductions or Suspensions from Pay-Office Accounts.

CHARGES IN REGIMENTAL ACOUNTS OBJECTED TO.

YEAR in which charged.	NATURE and AMOUNT of the CHARGE.	£. s. d.	£. s. d.	GROUNDS of OBJECTION.
1793.	77th Regiment: Paid 30th August 1792, for Subsistence to a Detachment - -	- - -	264 12 6	The period of Charge being antecedent to the commencement by the Act of 1793.
1796.	22d (25th) Dragoons: Extra Feed, paid May 1796 - - - - - -	700 — —	- - -	The Regiment embarked at the Cape for India, April 1796.
	- D° - Subsistence, paid at the Cape -	*150 — —		* Requires explanation as to date.
	12th Regiment of Foot: Subsistence, paid 12th April 1796 - - - - -	6,726 — —	- - -	The Regiment did not embark till June 1796, when another large payment is charged. If this sum, £. 6,726, was for Subsistence prior to June, it is not chargeable to the Company.
	19th D°: Subsistence, paid April 1796 -	7,340 — —	- - -	If this was for a period prior to the 29th April, when the Regiment embarked.
	Payments in the West Indies, for the 12th and 19th Foot - - -	85 — —		
	33d Regiment: Subsistence and other Payments prior to November 1796 - -	7,907 14 —	- - -	The Regiment embarked 1st November 1796 from the Cape.
	78th Regiment: Subsistence, to October 1796 - - - - - - -	14,696 3 2	- - -	The Regiment embarked 1st November 1796.
	80th Regiment: D° to D° - -	8,627 15 —	- - -	D° - - - D°.
	D° paid at the Cape -	4,803 — —		
	Allowance - - -	636 14 —	- - -	Such part as belongs to a date prior to 1st November 1796.
	Off-reckonings - -	2,332 8 —		
1797.	78th Regiment: Allowance to Captains, 4th March to 24th December 1796, £.727. 14. 2. Proportion prior to 1st November 1796 - - - - -	597 11 9	- - -	Regiment embarked 1st November 1796.
	- D° - Off-reckonings, 4th March to 24th December 1796 - - £.2,672. 8. 0. Proportion to 1st November 1796 -	2,194 11 —		
			56,796 16 11	
	80th Regiment: Similar Payments, the period not stated - - - - -	- - -	2,969 — —	Such part as belongs to a date prior to 1st November 1796.
1798.	52d Regiment: Recruiting, paid 7th July and 18th August 1798 - - -	3,037 — —	- - -	The Regiment left India in February 1798, and disembarked in England the 2d August 1798.
	- D° - Subsistence, paid 25th August -	1,000 — —	- - -	D° - - D° - - D°.
	71st Regiment: Subsistence, paid August 1798 - - - - - -	2,835 — —	- - -	The Regiment disembarked 16th July 1798.
	- D° - Off-reckonings - - - -	1,593 — —		
	72d D°: D° - D° - - - -	1,724 — —	- - -	D° - - - D°.
	- D° - Subsistence - - - - -	1,106 14 —		
	25th (29th) Dragoons: Subsistence, paid March 1798 - - - - -	6,800 — —	- - -	If for a period prior to 22d March 1798, when the Regiment embarked, not chargeable.
	- D° - Off-reckonings, paid June 1798 -	1,935 — —		
	- D° - Allowances to Captains, D° -	369 18 —		
	73d, 75th, & 80th: Off-reckonings for Augmentation - - - - -	795 14 10	- - -	If the Regiments were augmented in numbers, and the Augmentation did not proceed to India, the expence not chargeable.
	80th Regiment: Subsistence to Invalids, paid at the Cape - - - -	22 18 4	- - -	Invalids, it is presumed, were kept at the Cape, and not sent to India.
	51st D°: Subsistence paid in Portugal, to 24th October 1798 - - - -	2,965 11 5	- - -	For periods prior to embarkation of the Regiment, viz. 2d October 1798.
			24,184 16 7	

(continued.)

Charges in Regimental Accounts objected to—*continued.*

YEAR in which charged.	NATURE and AMOUNT of the CHARGE.	£.	s.	d.	£.	s.	d.	GROUNDS of OBJECTION.
1799.	10th Regiment of Foot: Subsiſtence paid at the Cape, to 24th January 1799 - -	350	—	—	-	-	-	Suppoſed to be for part of the Regiment at the Cape.
	51ſt Regiment: Off-reckonings for Augmentation - - - - - -	871	1	5	-	-	-	See above, as to Augmentation.
	73d D° - - - - - D° - - -	356	1	4				
	36th D°: Subsiſtence paid in Auguſt -	2,300	—	—	-	-	-	If the Regiment diſembarked 19th July, and were paid in advance in India.
	- D° - Recruiting, paid in June -	300	—	—	-	-	-	Improperly charged, the Regiment being on its voyage home.
	75th Regiment, 77th D° -, 78th D° -, 84th D° -, 94th D° - } Subſiſtence of Invalids, paid at the Cape -	421	19	—	-	-	-	Invalids at the Cape cannot be chargeable to the Company, it is not to be ſuppoſed they were ſent to India.
					4,599	1	9	
1800.	- D° - - - - D° - - D° - -	146	—	—	-	-	-	D° - - D° - - D°.
					146	—	—	
1801.	19th Regiment Light Dragoons: Cloathing and Accoutrements for Augmentation -	1,482	5	3				It is underſtood that the Company are chargeable only for the King's troops from the period of their embarkation for India; conſequently theſe Regiments ſhould be cloathed and accoutred, and the Furniture for the Horſes provided, before embarkation. Alſo the Augmentation cannot be chargeable to the Company, until the force added to the Regiments proceeded to the Eaſt Indies.
	Horſe Furniture for D° - -	1,056	11	9				
	Off-reckonings for D° - -	386	11	2				
	22d Light Dragoons: Similar Charges -	2,631	—	3				
	24th D° - - D° - - D° - -	2,067	10	2	-	-	-	
	25th D° - - D° - - D° - -	2,077	16	1				
	Similar Charges for Cloathing and Accoutrements and Off-reckonings for Augmentations to the Regiments of Foot - - - - - - -	2,624	3	2				
	73d Foot, 78th -, 84th -, 86th -, 94th - } Subſiſtence to Invalids at the Cape - - - - -	443	13	6				Invalids at the Cape cannot be conſidered as on the India ſervice.
					12,769	11	4	
1802.	Invalids at the Cape, for different Regiments, charged this year - -	1,248	1	—	-	-	-	
	Off-reckonings for the Augmentation and to complete, for different Regiments, charged this year - -	11,377	10	6	-	-	-	See above.
	22d Foot, 34th - } Allowances for Great Coats -	163	16	—	-	-	-	Cannot be required for India ſervice.
	65th - - Payments this year - -	6,353	6	—	-	-	-	By the Adjutants Generals Return of 28th April 1808, this Regiment left the Cape in September 1802, and February 1803 proceeded to Ceylon, where it remained until February 1804; conſequently is not chargeable to the Company prior to the laſt-mentioned period.
					19,142	13	6	
1803.	8th, 19th, & 22d Dragoons: Accoutrements and Horſe Furniture - -	218	11	9	-	-	-	See above, 1801.
	34th Regiment of Foot: Subſiſtence at the Cape - - - - - - -	930	17	3	-	-	-	Such part as relates to a period prior to embarkation.
	65th - - Charges this year - -	9,576	18	11	-	-	-	See note in 1802.
					10,726	7	11	
1804.	17th Foot: Subſiſtence - - - -	6,835	—	—	-	-	-	Such part as relates to a period prior to embarkation, viz. 4th July.
					6,835	—	—	
1805.	53d Foot: Pay, March 1805 - -	290	6	5	-	-	-	The Regiment embarked 20th April 1805.
	59th D° - D° June 25th - - -	800	—	—	-	-	-	This Regiment embarked 9th July.
	D° - D° paid 12th July - -	6,640	—	—				
	67th D° - Pay, 25th March - -	232	5	2	-	-	-	This Regiment embarked 22d April.
	D° 18th April - -	8,490	—	—				
	69th D° - D° 25th January - -	141	18	9	-	-	-	This Regiment embarked 23d February.
	- - - - - 25th February - -	2,200	—	—				
	- - - - - 4th March - -	5,174	—	—				
					23,968	10	4	
1806.	30th Foot: Pay, 25th April - - -	2,660	—	—	-	-	-	The Regiment embarked 6th May.
	- - - - - 9th May - - -	6,200	—	—				
	- - - - - 19th D° - - -	1,450	—	—				
	73d D° - D° - 21ſt July - - -	2,160	—	—	12,470	—	—	The Regiment diſembarked in England the 21ſt June 1806.
					-	-	-	
	Off-reckonings, 20th March 1807 -	1,252	—	—	-	-	-	D° - D° - 17th July 1806.
	76th D° - - - D° - D° - -	1,279	18	—	-	-	-	D° - D° - 1ſt and 2d Auguſt 1806.
	Swiſs Regiment - D° - D° - -	1,412	—	—				
1807.	1ſt Foot: Pay, 25th March - - -	1,600	—	—	-	-	-	The Regiment embarked 13th April 1807.
	- - - D° - 7th April - - -	5,440	—	—				
	- - - D° - 21ſt - - - -	2,320	—	—				
	14th D° - D° - 25th May - - -	909	13	—	-	-	-	The Regiment embarked 19th June.
					14,213	11	—	
				£.	189,086	1	10	

YEARS.	Marches.	Innkeepers.	Extra Price of Bread and Meat and Neceſſaries; Conſolidated Allowances.	Contingencies.	Extra Allowance, Extra Feed to the Dragoon Regiments.	TOTAL.
1793 - - -	- -	- -	20	- -	- -	20
1794 - - -	- -	- -	390	- -	- -	390
1795 - - -	330	- -	1,210	- -	- -	1,540
1796 - - -	2,655	- -	1,294	- -	- -	3,949
1797 - - -	465	300	1,490	- -	- -	2,255
1798 - - -	180	50	- -	440	- -	670
1799 - - -	150	- -	- -	- -	- -	150
1800 - - -	- -	370	- -	- -	- -	370
1801 - - -	- -	- -	- -	630	110	740
1802 - - -	- -	1,465	230	990	60	2,745
1803 - - -	- -	3,418	406	919	50	4,793
1804 - - -	- -	3,515	435	946	50	4,946
1805 - - -	- -	5,875	- -	3,805	- -	9,680
1806 - - -	- -	3,490	- -	1,797	290	5,577
1807 - - -	- -	2,340	- -	780	- -	3,120
£.	3,780	20,823	5,475	10,307	560	40,945

It is underſtood, that Charges of theſe deſcriptions having no relation to Troops in India, are not properly carried to the debit of the Company.

CHARGES IN EXTRA PAYMENTS OBJECTIONABLE.

YEARS in which the Charges are made.	NATURE and AMOUNT of the CHARGE.	£. s. d.	GROUNDS OF OBJECTION.
1793:	Pay to Major Dirom, as Deputy Adjutant General in India, 25th December 1792 to 31ſt January 1793 -	28 10 —	Major Dirom left India in February 1792, and another Officer was paid as Deputy Adjutant General from that period.
£. 28. 10. —			
1794.	D° - D° - D° - to the 31ſt July 1793 -	135 15 —	D° - - - D° - - - D°.
£. 135. 15. —			
1795:	Pay of Major Haldane, as Deputy Quarter Maſter General in India, 365 days, to 30th November 1794 -	365 — —	Major Haldane left India in December 1793, and another Officer was paid as Deputy Quarter Maſter General thereafter.
£. 365. — —			
1797:	Pay of Major General Roſs, as Adjutant General in India, 365 days to 24th October 1794 - -	365 — —	General Roſs left India 10th October 1793, and another Officer was paid as Adjutant General after that time.
	Pay of Lieut. Colonel Nightingale as Major of Brigade, 212 days to 31ſt March 1795 - - - - -	106 — —	Lieutenant Colonel Nightingale left India in July 1794, and another Officer was paid as Major of Brigade after that period.
	Paſſage Money to Officers of the 78th Regiment to the Cape - - - - -	1,974 15 10	The Paſſage Money of theſe Officers from England to India was paid in Bengal.
£. 3,111. 15. 10.	Paſſage Money to Officers of the 80th Regiment to the Cape - - - - -	666 — —	The Regiment not chargeable to the Company until after it left the Cape.

Charges in Extra Payments Objectionable—*continued.*

YEARS in which the Charges are made.	NATURE and AMOUNT of the CHARGE.	£.	s.	d.	GROUNDS of OBJECTION.
1799:	Pay to Lieut. Colonel Auchmuty, as Adjutant General in India - - - -	380	—	—	Lieut. Colonel Auchmuty left India in January 1797, after which another Officer was paid as Adjutant General.
	Pay to Lieut. Colonel Hall, as Quarter Maſter General in India - - - -	380	—	—	For the ſame reaſon.
	Paſſage Money to India, for Officers of the 36th, 52d, 71ſt, and 72d Regiments	2,025	—	—	Theſe Regiments left India in 1798.
	D° - - - - to Officers of the 19th Regiment, £. 180. - - -	90	—	—	Half the Expence only to be borne by the Company.
£. 2,875. — —					
1800:	Pay to Dr. Ewart, as Phyſician General in Ceylon, to 24th December 1798 -	1,017	7	2	Dr. Ewart's appointment as Phyſician General at Ceylon was not made by the Company, nor was Ceylon under the Company's direction after October 1798.
	Paſſage Money to Dr. Ewart	149	—	—	
	Pay to Lieut. George Corniſh, as Brigade Major, 337 days to 31ſt January 1799	168	10	—	Lieut. George Corniſh left India in March 1798, and another Officer was paid as Brigade Major after that period.
	Paſſage to India for Officers of Regiments ſerving in Ceylon, £. 1,620. half -	810	—	—	See above.
	Paſſage Money to India, of Officers of the 52d Regiment - - - -	270	—	—	This Regiment left India in 1798.
£. 2,414. 17. 2.					
1802:	Pay to Lieut. Colonel Gordon as Adjutant General, 191 days to 24th Auguſt 1801, £. 191. and to Lieut. Colonel Cliffe, as Quarter-Maſter General in India, 186 days to 19th Auguſt 1801 £. 186. - -	377	—	—	Theſe Officers left India in February 1801, and others were paid as Adjutant and Quarter Maſter General from that time.
£. 1,706. — —					
	Pay to Dr. Ewart - -	1,329	—	—	See above.
1803:	Paſſage Money to India for Officers of the 19th and 51ſt Regiments to India	1,140	—	—	Theſe Regiments were ſerving in Ceylon, and no Expence thereof is chargeable to the Company after December 1801.
	D° - D° - to D° of the 71ſt Regiment	70	—	—	This Regiment left India in 1798.
	D° - D° - of the 61ſt Regiment - -	95	—	—	This Regiment was not on the India Eſtabliſhment.
£. 1,305. — —					
1804:	Paſſage Money to India of Officers of the 19th and 51ſt Regiments - -	665	—	—	See above.
	Pay to Captain Handaſyde, as Judge Advocate - -	183	—	—	Captain Handaſyde left India in May 1803.
£. 848. — —					
1805.	Paſſage Money to India for Officers of the 19th Regiment Foot - - -	95	—	—	The 19th Regiment was in Ceylon.
	Staff Pay to General Baird, from 11th May 1803 -	339	2	4	General Baird left India in May 1803.
	D° - - to General Sir James Craig, from December 1801 -	428	12	2	General Sir James Craig left India in December 1801.
	D° - - Lieutenant Colonel Nicholſon, as Deputy Adjutant-General in India -	297	—	—	Lieut. Colonel Nicholſon left India in December 1803.
£. 1,159. 14. 6.					
1806:	Allowances to General Don	1,568	6	4	General Don was not in India.
	Cloathing for Supernumeraries of the late 9th Weſt India Regiment - -	678	—	2	This Regiment was never in India.
£. 2,490. 6. 6.					
	Pay to Lieut. Colonel Nicholſon - - -	244	—	—	See above.
	Total - - £.	16,439	19	—	

Computed DEDUCTION from PAY-OFFICE CHARGES,
for Regiments ferving in CEYLON.

1795.	The 72d Regiment was in Ceylon from Sept[r] to Dec[r] 1795: The Charge in 1795 is £.	3,620		
	ſay 1/3	- -	1,207	
	The 52d Regiment was in Ceylon October to Dec[r] 1795: The Charge in 1795 is £.	5,967		
	ſay 1/4	- -	1,492	
	The Flank Companies of the 71ſt and 73d were alſo in Ceylon, but no juſt Eſtimate can be made of the proportion to be deducted.			
	Deduction from 1795	- -	- -	2,699
1796.	The 52d Regiment was in Ceylon Jan[y] to March: Total Charge £.	6,899		
	ſay 1/4	- -	1,725	
	A Detachment continued till October, but the proportion cannot be made.			
	The 72d and 73d were in Ceylon the whole year: 72d Total Expence £.	8,282		
	73d - D° - -	9,400		
		17,682		
	1/3 for January to April	- -	5,894	
			7,619	
	Half of the remaining 2/3	- -	5,894	
	The 19th Regiment was in Ceylon December 1796: Total Charge 1796 £.	13,248		
	ſay 1/12	1,104		
	half, is	- -	552	
	Deductions from 1796	- -	- -	14,065
1797.	The 19th Foot was in Ceylon this year - - Total Charge	11,180		
	half	- -	5,590	
	The 72d and 73d were in Ceylon Jan[y] to April - D° -	10,163		
	ſay 1/3	3,387		
	half	- -	1,693	
	The 80th Regiment was in Ceylon March to December: Total Charge	11,424		
	ſay 5/6	9,520		
	half	- -	4,760	
	Deduction from 1797	- -	- -	12,043
1798.	The 19th and 80th Regiments were in Ceylon this year: 19th Total Charge £.	7,474		
	80th - D° - -	6,607		
		14,081		
	half	- -	7,040	
	Deduction from 1798	- -	- -	7,040
1799.	The 19th and 80th Regiments were in Ceylon this year: 19th Total Charge £.	7,105		
	80th - D° - -	7,396		
		14,501		
	half	- -	7,251	
	Deduction from 1799	- -	- -	7,251
	Carried over - -	- -	- £.	43,098

Computed Deduction from Pay-Office Charges, for Regiments ſerving in Ceylon—*continued.*

	Brought over - - £.	- -	- -	43,098
1800.	The 19th, 51ſt, and 80th Regiments were in Ceylon this year:			
	19th Total Charge £.	6,008		
	51ſt - D° - -	5,016		
	80th - D° - -	5,125		
		16,149		
	half	- -	8,075	
	Deduction from 1800	- -	- -	8,075
1801.	The 19th, 51ſt, and 80th Regiments were in Ceylon this year:			
	19th Total Charge £.	12,401		
	51ſt - D° - -	12,605		
	80th - D° - -	11,142		
		36,148		
	half	- -	18,074	
	Deduction from 1801	- -	- -	18,074
1802.	The Charges for the Regiments at Ceylon in 1802 and following years, are ſtated, in the Pay Office Accounts, to be for 1801.			
	In 1802 the Charge for the 19th Regiment is - - £.	8,281		
	51ſt - D° - - - -	6,147		
		14,428		
	half	- -	7,214	
	The 80th Regiment left Ceylon this year, and arrived at Madras in September 1802:			
	The whole Charge being £.	8,730		
	take 7/12 for the Sum to be divided	5,092		
	half	- -	2,546	
	Deduction from 1802	- -	- -	9,760
1803.	The Charge for the 19th Regiment is - - - £.	298		
	D° - - - 51ſt - D° - - - - -	193		
		491		
	half	- -	245	
	Deduction from 1803	- -	- -	245
1805.	The Charge for the 19th Regiment is - - - £.	302		
	half	- -	151	
	Deduction from 1805	- -	- -	151
	TOTAL - - £.			79,403

ABSTRACT AMOUNT DEDUCTIONS or SUSPENSIONS from the Pay Office Accounts.

	Principal.	Intereſt.	TOTAL.
Charges in Regimental Accounts - - - - -	189,088	67,496	256,584
D° - D° - - for Marches, Innkeepers, &c.	40,945	10,305	51,250
Charges in Extra Payments - - - - - -	16,441	3,929	20,370
D° - for Regiments ſerving in Ceylon - - -	79,403	36,160	115,563
		£.	443,767

Appendix, N° 3.

EFFECTIVE STRENGTH OF HIS MAJESTY'S REGIMENTS SERVING IN INDIA,

On the 1st January in each Year from 1793 to 1807 inclusive.

RETURN of the Effective Strength of His Majesty's Regiments serving in India, exclusive of Ceylon, and also the Dates of their Disembarkation in Great

REGIMENTS.	REMARKS, Stating the Date, &c. of Embarkation for India.	1st of January 1793.	1st of January 1794.	1st of January 1795.	1st of January 1796.	1st of January 1797.	1st of January 1798.	1st of January 1799.
8th Light Dragn	Embarked for India from the Cape of Good Hope by divisions, at the following periods, viz. 13th Sept. 1802, 2d & 3d Nov. 1802, and 20th Febʸ 1803	-	-	-	-	-	-	-
19th Dº	Embarked in February 1782	400	386	366	343	342	407	439
22d Dº (late 25th)	Embarked from Europe in March 1796	-	-	-	-	426	380	441
24th Dº (late 27th)	Embarked from Europe in May 1796	-	-	-	-	-	341	365
25th Dº (late 29th)	Embarked from Europe on 25th March 1798	-	-	-	-	-	-	314
10th Foot	Embarked from England on 25th August 1798, and arrived in India in April 1799	-	-	-	-	-	-	-
12th	Embarked from Europe, 8th June 1796	-	-	-	-	-	809	806
17th	Embarked from Portsmouth on 4th July 1804, and arrived at Bengal on 4th December 1804	-	-	-	-	-	-	-
22d	Embarked for India from the Cape of Good Hope in September, October & November 1802	-	-	-	-	-	-	-
33d	Embarked from Europe, April 1796	-	-	-	-	-	843	848
34th	Embarked for India, from the Cape of Good Hope, in November and December 1802, and in February 1803	-	-	-	-	-	-	-
36th	Embarked on 10th March 1783, from England	608	592	546	592	595	553	-
51st	Embarked from Lisbon on 2d October 1798, and arrived in India in April 1799	-	-	-	-	-	-	-
52d	Embarked on 11th March 1783 from England	658	596	533	This Regt appears by the Returns, dated 1st Oct. 1795, to have arrived at Trincomalee, and by the Return, dated 1st March 1796, to have returned to the Presidency of Madras.	639	499	-
53d	Embarked from Portsmouth on the 20th April 1805, and disembarked at Madras on 23d August 1805	-	-	-	-	-	-	-
56th — 1st Battn	Embarked from the Isle of Wight on 11th & 14th April 1805, and disembarked at Bombay on 12th August 1805	-	-	-	-	-	-	-
59th	Embarked at Portsmouth on 9th July 1805, and arrived at Madras on the 24th April 1806	-	-	-	-	-	-	-
65th	Embarked from the Cape of Good Hope in Sept. 1802 and Febʸ 1803, and arrived at Ceylon in April 1803, from whence it embarked for Madras in February 1804	-	-	-	-	-	-	-
67th	Embarked from Portsmouth on 22d April 1805, and disembarked at Bengal on 15th September 1805	-	-	-	-	-	-	-
69th	Embarked from Portsmouth on 23d Febʸ 1805, and disembarked at Madras on 18th July 1805	-	-	-	-	-	-	-
71st	Embarked 22d January 1781, from England	681	659	572	609	647	-	-
72d	Embarked in January 1779 from England	760	729	702	-	-	-	-
73d	Embarked in January 1779	587	541	504	507	This Regt appears by the Return, dated 1st Febʸ 1796, to have quitted Madras, and to have proceeded to Ceylon. It returned to Madras in the course of the year 1797.	790	785
74th	4 Compˢ embarked on 26th March 1788 6 - Dº - - Dº - - 11th February 1789	673	647	597	596	864	789	759
75th	Embarked 25th March 1788	485	462	441	444	425	486	835
76th	Embarked 26th March 1788	461	437	392	335	308	295	815
77th	Embarked 28th March 1788	585	522	499	494	466	451	831
78th	Embarked from Europe in March 1796, and arrived in India in the beginning of the year 1797	-	-	-	-	-	998	930
80th	Embarked from England in April 1796, and arrived at Ceylon at the beginning of 1797, and embarked from Ceylon in June 1801 for Bombay	-	-	-	-	-	-	-
84th	Embarked from the Cape of Good Hope on 26th Oct. 1798, and arrived in India in Febʸ 1799	-	-	-	-	-	-	-
86th	Embarked from the Cape of Good Hope on 19th Febʸ 1799, and arrived in India in April 1799	-	-	-	-	-	-	-
88th	Embarked from Portsmouth in Dec. 1798, and arrived at Bombay in June 1799	-	-	-	-	-	-	-
94th	Embarked from the Cape of Good Hope on 26th Oct. 1798, and arrived in India in January 1799	-	-	-	-	-	-	-
De Meuron's	It is understood, that this Regiment was in India at the period of its being first received into the British Service	-	-	-	-	812	763	729

on the 1st January in each Year, from 1793 to 1807 inclusive; specifying the Dates of their Embarkation for INDIA, BRITAIN, as precisely as can be ascertained.

Adjutant General's Office, 28th April 1808.

1st of January 1800.	1st of January 1801.	1st of January 1802.	1st of January 1803.	1st of January 1804.	1st of January 1805.	1st of January 1806.	1st of January 1807.	REMARKS, Stating the Date, &c. of the Embarkation of certain Regiments from India.
- - -	- - -	- - -	- - -	634	532	510	594	
397	391	385	389	390	359	425	- -	The 19th L[t] Dragoons embarked from Madras on the 20th October 1806, and arrived in England in the month of April 1807.
389	367	400	489	467	435	436	683	
416	380	393	414	371	287	269	511	
371	343	395	451	429	295	288	701	
842	Embarked for Ceylon in Nov[r] 1800, and returned to Bombay in March 1801.	- -	- - -	- - -	- - -	- - -	- -	In April 1801, the 10th Foot proceeded with the Troops under the orders of M. Gen[l] Sir D. Baird to Egypt.
650	648	522	612	579	636	687	665	
- - -	- - -	- - -	- - -	- - -	993	1,036	932	
- - -	- - -	- - -	- - -	894	882	777	789	
675	575	615	613	564	546	732	708	
- - -	- - -	- - -	- - -	976	1,030	998	955	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	The 36th Reg[t] drafted 427 men to the 76th Regiment, and the remainder embarked for Europe in October 1798, and arrived in the Downs in July 1799.
463	Embarked for Ceylon in Feb. 1800.	—	—	—	—	—	—	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	The 52d Reg[t] drafted 391 men to other corps in India in February 1798, and the remainder, consisting of 106 Rank and File, embarked for Europe, and arrived in the Downs in August 1798.
- - -	- - -	- - -	- - -	- - -	- - -	770	841	
- - -	- - -	- - -	- - -	- - -	- - -	924	837	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	807	
- - -	- - -	- - -	- - -	- - -	586	453	418	
- - -	- - -	- - -	- - -	- - -	- - -	942	1,191	
- - -	- - -	- - -	- - -	- - -	- - -	934	777	
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	In the month of October 1797, 485 men of the 71st Regiment were drafted to other Corps, and the remainder 122 men embarked for England.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- -	This Regiment left Madras in July 1795, and proceeded to Trincomalee; it returned to Madras at the beginning of the year 1797, and after drafting 513 men to other Corps, 77 men embarked for Europe in Dec. 1797, and on 15th February 1798.
679	636	626	657	614	548	- - -	- -	This Reg[t] embarked from Madras on 8th Sept. 1805, and arrived in England in June 1806.
634	655	662	679	453	262	- - -	- -	The 74th Reg[t] embarked at Madras for Europe on the 8th Sept. 1805, and arrived at Portsmouth in February 1806.
722	675	614	602	469	534	643	- -	The 75th Reg[t] embarked from Bengal for Europe on the 19th Sept. 1806, and arrived in England 15th April 1807.
775	819	889	940	739	762	75	- -	The 76th Reg[t] embarked at Madras for Europe on 10th Feb. 1806, and arrived in England on 23d July 1806.
739	676	615	605	577	565	708	702	
870	830	772	795	611	544	459	666	
- - -	- - -	750	795	713	773	742	700	
940	63	905	745	724	608	619	799	
857	794	785	851	664	603	490	436	
511	- - -	- - -	- - -	- - -	- - -	- - -	- -	Embarked for Ceylon in Dec. 1800, and returned to Bombay in January 1801, and immediately afterwards proceeded to Egypt with Sir D. Baird.
768	791	845	911	770	584	819	933	
629	596	610	555	515	505	296	- -	The Reg[t] de Meuron embarked from Madras on 10th February 1806, and arrived in England in July 1806.

Harry Calvert

Appendix, N° 4.

STATEMENT of the ACCOUNT between The Public and The East India Company, prepared conformable to the Reſolutions of the Seleſt Committee appointed to enquire into the preſent State of the Affairs of the Eaſt India Company.

		Principal.	Intereſt.	TOTAL.
	MAURITIUS:	£.	£.	£.
1794-5.	Expences paid in India	123,610		
	Intereſt at 6½ per Cent. from 1ſt November 1794 to 1ſt March 1808		102,185	
	Total			225,795
	Demorage, &c. paid in England	31,510		
	Intereſt at £. 4. 10. 11½. per Cent. from 1ſt Auguſt 1794 to 1ſt March 1808		19,465	
	Total			50,975
		155,120	121,650	276,770
	Deduct overpaid in 1797 for Stores ſent out for the Expedition, but afterwards uſed for other Services	35,880		
	Intereſt at 4 per Cent. per Annum, the rate charged in 1797 on all Payments from Government, from 1ſt Auguſt 1797 to 1ſt March 1808		15,189	
	Total			51,069
	Total, Mauritius	119,240	106,461	225,701
	CAPE OF GOOD HOPE:			
1795-6.	Demorage, &c. paid in England	68,538		
	Intereſt at £. 5. 19. 9¼. per Cent. from 1ſt May 1797 to 1ſt March 1808		44,464	
	Total			113,002
1795-6.	Sundries, Bengal	93		
	Intereſt at 7. 14. per Cent. from 1ſt November 1795 to 1ſt March 1808		82	
	Total			175
1797-8.	Gunpowder from Bengal	8,768		
	Intereſt at 11. 72. per Cent. from 1ſt November 1797 to 1ſt March 1808		10,619	
	Total			19,387
1800-1.	Freight, &c. Bengal	1,990		
	Intereſt at 9. 27. per Cent. from 1ſt November 1800 to 1ſt March 1808		1,352	
	Total			3,342
1801-2.	Sundries, Freight, &c. Bengal	18,423		
	Intereſt at 8. 72. per Cent. from 1ſt November 1801 to 1ſt March 1808		10,174	
	Total			28,597
1802-3.	Freight, &c. Bengal	357		
	Intereſt at 7. 82. per Cent. from 1ſt November 1802 to 1ſt March 1808		149	
	Total			506
	Total, Cape £.	98,169	66,840	165,009
	Total	217,409	173,301	390,710
	Carried over			390,710

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

		Principal.	Intereſt.	TOTAL.	
		£.	£.	£.	£.
	Brought over	- - -	- - -	- - -	390,710
	MANILLA:				
1797-8.	Proviſions, Freight, &c.	252,286			
	Intereſt at 11. 72. per Cent. from 1ſt November 1797 to 1ſt March 1808	- - -	305,535		
	Total	- - -	- - -	557,821	
	Deduct Stores returned 1798/9	21,313			
	Intereſt at 10. 6. per Cent. from 1ſt November 1798 to 1ſt March 1808	- - -	21,085		
	Total	- - -	- - -	42,398	
		230,973	284,450	515,428	
1798-9.	Freight, &c.	6,542			
	Intereſt at 10. 6. per Cent. from 1ſt November 1798 to 1ſt March 1808	- - -	6,472		
	Total	- - -	- - -	13,014	
	Table Money paid in England	4,990			
	Intereſt at £. 6. 4. 11. per Cent. on £. 2,589. from 1ſt November 1798 to 1ſt March 1808 £. 1,509				
	D° at £. 5. 6. 2½. per Cent. on £. 2,401. from 1ſt July 1799 to 1ſt March 1808 £. 1,105	- - -	2,614		
	Total	- - -	- - -	7,604	
	Freight, &c. paid in England	105,016			
	Intereſt at £. 5. 6. 2½. per Cent. from 1ſt January 1799 to 1ſt March 1808	- - -	51,121		
	Total	- - -	- - -	156,137	
	Remuneration to Commanders and Officers of Ships paid in England, January 1800	8,700			
	Intereſt at £. 4. 14. 2½. per Cent. from 1ſt February 1800 to 1ſt March 1808	- - -	3,312		
	Total	- - -	- - -	12,012	
	D° - D° paid in April 1800	2,750			
	Intereſt as above, from 1ſt May 1800 to 1ſt March 1808	- - -	1,015		
	Total	- - -	- - -	3,765	
	Total	358,971	348,984	707,955	707,955
	Carried forward	- - -	- - -	- - -	1,098,665

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

		Principal.	Interest.	TOTAL.	
		£.	£.	£.	
	Brought forward - -	- - -	- - -	- - -	1,098,665
	VESSELS, &c. and STORES for King's Ships.				
1797-8.	- - - - - - - - - - -	29,603			
	Interest a' 11. 72. per Cent. from 1st November 1797 to 1st March 1808 - - - - -	- - -	35,851		
	Total - -	- - -	- - -	65,454	
1798-9.	- - - - - - - - - - -	29,703			
	Interest a' 10. 6. per Cent. from 1st November 1798 to 1st March 1808 - - - - -	- - -	29,387		
	Total - -	- - -	- - -	59,090	
1799—1800.	- - - - - - - - - - -	18,811			
	Interest a' 9. 14. per Cent. from 1st November 1799 to 1st March 1808 - - - - -	- - -	14,327		
	Total - -	- - -	- - -	33,138	
1800-1.	- - - - - - - - - - -	13,200			
	Interest a' 9. 27. per Cent. from 1st November 1800 to 1st March 1808 - - - - -	- - -	8,974		
	Total - -	- - -	- - -	22,174	
1801-2.	- - - - - - - - - - -	25,154			
	Interest a' 8. 72. per Cent. from 1st November 1801 to 1st March 1808 - - - - -	- - -	13,891		
	Total - -	- - -	- - -	39,045	
1802-3.	- - - - - - - - - - -	5,703			
	Interest a' 7. 82. per Cent. from 1st November 1802 to 1st March 1808 - - - - -	- - -	2,379		
	Total - -	- - -	- - -	8,082	
1803-4.	- - - - - - - - - - -	21,472			
	Interest a' 8. per Cent. from 1st November 1803 to 1st March 1808 - - - - -	- - -	7,444		
	Total - -	- - -	- - -	28,916	
1804-5.	- - - - - - - - - - -	30,381			
	Interest a' 8. 84. per Cent. from 1st November 1804 to 1st March 1808 - - - - -	- - -	8,952		
	Total - -	- - -	- - -	39,333	
1805-6.	- - - - - - - - - - -	20,749			
	Interest a' 9. 688. per Cent. from 1st November 1805 to 1st March 1808 - - - - -	- - -	4,690		
	Total - -	- - -	- - -	25,439	
		194,776	125,895	320,671	
	DEDUCT:				
1799-1800.	Bills in favour of Court - - - - -	6,808			
	Interest a' 9. 14. per Cent. from 1st November 1799 to 1st March 1808 - - - - -	- - -	5,185		
	Total - -	- - -	- - -	11,993	
1800-1.	- D° - - - D° - - - - -	24,790			
	Interest a' 9. 27. per Cent. from 1st November 1800 to 1st March 1808 - - - - -	- - -	16,852		
	Total - -	- - -	- - -	41,642	
		31,598	22,037	53,635	
	Nett - -	163,178	103,858	267,036	
					267,036
	DANISH CAPTURES.				
1801-2.	Amount Expences - - - - - - -	23,559			
	Interest a' 8. 72. per Cent. from 1st November 1801 to 1st March 1808 - - - - -	- - -	13,010		
	Total - -	- - -	- - -	36,569	
					36,569
	Carried over - -	- - -	- - -	- - -	1,402,270

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

		Principal.	Intereſt.	TOTAL.	
		£.	£.	£.	£.
	Brought over - -	- - -	- - -	- - -	1,402,270
	EGYPTIAN EXPEDITION.				
1798-9.	Naval Armament to join Admiral Blanket in the Red Sea - - - - - - - - -	17,058			
	Intereſt a' 10. 6. per Cent. from 1ſt March 1799 to 1ſt March 1808 - - - - - -	- - -	16,273		
	Total - -	- - -	- - -	33,331	
1800-1.	Expence of Expedition, Freight, &c. - -	673,903			
	Intereſt a' 9. 27. per Cent. from 1ſt November 1800 to D° - - - - - - - - -	- - -	458,119		
	Total - -	- - -	- - -	1,132,022	
1801-2.	Expence - - - - - - - - -	681,799			
	Intereſt a' 8. 72. per Cent. from 1ſt November 1801 to D° - - - - - - - - -	- - -	376,535		
	Total - -	- - -	- - -	1,058,334	
1802-3.	Expence - - - - - - - - -	469,047			
	Intereſt a' 7. 82. per Cent. from 1ſt November 1802 to D° - - - - - - - - -	- - -	195,623		
	Total - -	- - -	- - -	664,670	
	Bills drawn by General Baird in 1802 - -	76,736			
	Intereſt a' 3. 18. 1¾. per Cent. from times of payment to D° - - - - - - - -	- - -	16,299		
	Total - -	- - -	- - -	93,035	
	TOTAL - -	1,918,543	1,062,849	2,981,392	
Deduct - -	Uſual or Ordinary Pay of Troops in Egypt, as in former Account - -			300,000	
	Remainder - - £.			2,681,392	
Add - - -	Eſtimated Amount of the Ordinary Charges of ſuch of His Majeſty's Regiments as went from India to Egypt, and did not return thither, of the Regiment that was in Egypt, and not landed in India; and the Ordinary Charges of Levies made in India, to replace Volunteers from Native Corps ſent to Egypt, including Intereſt - - - - -			180,000	
					2,861,392
	Carried forward - £.				4,263,662

N° 4.—Statement of the Account between The Public and The East India Company, &c. —*continued.*

	Principal.	Intereſt.	TOTAL.	
	£.	£.	£.	£.
Brought over - -	- -	- -	- -	4,263,662
CEYLON, including Ordinary Charges from 1795 to 31ſt October 1798:—after that period the Supplies furniſhed charged.				
1795-6. Expence of Capture - - - - - -	364,021			
Intereſt at 7. 14. per Cent. from 1ſt November 1795 to 1ſt March 1808 - - - - - - - - -	- -	320,557		
Total - -	- -	- -	684,578	
1801. Balance of Property, 31ſt December - £. 248,791				
Remittances, January to April 1802 - 55,753				
	304,544			
Intereſt a' 9. 27. per Cent. on £. 12,814 from 1ſt November 1800 - - 8,711				
D° - a' 8. 72. per Cent. on - 235,977 from 1ſt November 1801 - - 130,322				
D° - a' 8. 72. per Cent. on - 55,753 from 1ſt March 1802 - - - 29,170				
	- -	168,203		
Total - -	- -	- -	472,747	
1802-3. Remittances - - - - - - - -	70,682			
Intereſt a' 7. 82. per Cent. from 1ſt November 1802 to 1ſt March 1808 - - - - - - - -	- -	29,479		
Total - -	- -	- -	100,161	
1801 to 3. Freight, &c. of Stores, Troops, &c. ſent to Ceylon, on account of Government, eſtimated at - -	20,000	- -	20,000	
1803-4. Remittances - - - - - - - -	68,827			
Intereſt a' 8. per Cent. from 1ſt November 1803 to 1ſt March 1808 - - - - - - - -	- -	23,860		
Total - -	- -	- -	92,687	
1804-5. - - - - - - - - - -	55,834			
Intereſt a' 8. 84. per Cent. from 1ſt November 1804 to 1ſt March 1808 - - - - - - - -	- -	16,452		
Total - -	- -	- -	72,286	
1805-6. - - - - - - - - - -	13,594			
Intereſt a' 9. 6. 88. per Cent. from 1ſt November 1805 to 1ſt March 1808 - - - - - - -	- -	3,073		
Total - -	- -	- -	16,667	
1806-7. - - - - - - - - - -	24,351			
Intereſt a' 8. per Cent. from 1ſt November 1806 to 1ſt March 1808 - - - - - - - -	- -	2,597		
Total - -	- -	- -	26,948	
Total CEYLON, chargeable *in* full -	921,853	564,221	1,486,074	1,486,074
Carried over - -	- -	- -	- -	5,749,736

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	Principal.	Interest.	TOTAL.	
	£.	£.	£.	£.
Brought over - -	- -	- -	- -	5,749,736
Expence of Maintenance, 1796 to November 1798, and Supplies after that date to 31st December 1801, including Ordinary Charges in the first period.				
1796-7. - - - - - - - - - - - -	251,881			
Interest a' 8. 24. per Cent. from 1st November 1796 to 1st March 1808 - - - - - - - - -	- -	235,223		
Total - -	- -	- -	487,104	
1797-8. - - - - - - - - - - - -	110,845			
Interest a' 11. 72. per Cent. from 1st November 1797 to 1st March 1808 - - - - - - - - -	- -	134,241		
Total - -	- -	- -	245,086	
1798-9. - - - - - - - - - - - -	361,014			
Interest a' 10. 6. per Cent. from 1st November 1798 to 1st March 1808 - - - - - - - - -	- -	357,163		
Total - -	- -	- -	718,177	
1799-1800. - - - - - - - - - - - -	296,007			
Interest a' 9. 14. per Cent. from 1st November 1799 to 1st March 1808 - - - - - - - - -	- -	225,459		
Total - -	- -	- -	521,466	
1800-1. - - - - - - - - - - - -	283,730			
Interest a' 9. 27. per Cent. from 1st November 1800 to 1st March 1808 - - - - - - - - -	- -	192,880		
Total - -	- -	- -	476,610	
1801 to December 1801. - - - - - - - -	237,518			
Interest a' 8. 72. per Cent. from 1st November 1801 to 1st March 1808 - - - - - - - - -	- -	113,174		
Total - -	- -	- -	350,692	
	1,540,995	1,258,140	2,799,135	
Deduct - - Balance of Property, as above - -	248,791	139,033	387,824	
£.	1,292,204	1,119,107	2,411,311	
Carried forward - - half allowed - -	646,102	559,554	1,205,656	
Carried forward -	- -	- -	- -	5,749,736

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	Principal.	Interest.	TOTAL.	
	£.	£.	£.	£.
Brought forward - -	- -	- -	- -	5,749,736
Ceylon—brought forward - -	646,102	559,554	1,205,656	
EASTERN ISLANDS, including Ordinary Charges:				
1795-6. - - - - - - - - - - -	70,985			
Interest at 7. 14. per Cent. from 1st November 1795 to 1st March 1808 - - - - - - - -	- -	62,509		
Total - -	- -	- -	133,494	
1796-7. - - - - - - - - - - -	150,450			
Interest at 8. 24. per Cent. from 1st November 1796 to 1st March 1808 - - - - - - - -	- -	140,500		
Total - -	- -	- -	290,950	
1797-8. - - - - - - - - - - -	84,780			
Interest at 11. 72. per Cent. from 1st November 1797 to 1st March 1808 - - - - - - - -	- -	102,674		
Total - -	- -	- -	187,454	
1798-9. - - - - - - - - - - -	186,763			
Interest at 10. 6. per Cent. from 1st November 1798 to 1st March 1808 - - - - - - - -	- -	184,771		
Total - -	- -	- -	371,534	
1799-1800. - - - - - - - - - - -	127,130			
Interest at 9. 14. per Cent. from 1st November 1799 to 1st March 1808 - - - - - - - -	- -	96,831		
Total - -	- -	- -	223,961	
1800-1. - - - - - - - - - - -	234,840			
Interest at 9. 27. per Cent. from 1st November 1800 to 1st March 1808 - - - - - - - -	- -	159,644		
Total - -	- -	- -	394,484	
1801-2. - - - - - - - - - - -	195,850			
Interest at 8. 72. per Cent. from 1st November 1801 to 1st March 1808 - - - - - - - -	- -	108,161		
Total - -	- -	- -	304,011	
1802-3. - - - - - - - - - - -	215,528			
Interest at 7. 82. per Cent. from 1st November 1802 to 1st March 1808 - - - - - - - -	- -	89,890		
Total - -	- -	- -	305,418	
1803-4. - - - - - - - - - - -	215,184			
Interest at 8. per Cent. from 1st November 1803 to 1st March 1808 - - - - - - - -	- -	74,598		
Total - -	- -	- -	289,782	
1804-5. - - - - - - - - - - -	37,964			
Interest at 8. 84. per Cent. from 1st November 1804 to 1st March 1808 - - - - - - - -	- -	11,186		
Total - -	- -	- -	49,150	
1805-6. - - - - - - - - - - -	55,612			
Interest at 9. 6. 88. per Cent. from 1st November 1805 to 1st March 1808 - - - - - - - -	- -	12,572		
Total - -	- -	- -	68,184	
CANTON - - - - - - - - - - -	4,300	1,288	5,588	
Bills on Europe, not included above - - - -	15,568	4,140	19,708	
£.	1,594,954	1,048,764	2,643,718	
Half - -	797,477	524,382	1,321,859	
Carried forward - - Total half Ceylon and the Eastern Islands, with Interest to 1st March 1808 - - - - - - - -	1,443,579	1,083,936	2,527,515	
Carried over - -	- -	- -	- -	5,749,736

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	£.	£.	£.	£.
	Principal.	Intereſt.	TOTAL.	
Brought over - -	- -	- -	- -	5,749,736
CEYLON, &c. brought over - -	1,443,579	1,083,936	2,527,515	
Deduct - - Half the Profit on Spices - - - - -	423,395			
Intereſt at £.6. 4. 11. per Cent. on £. 6,481 from 1ſt Oct' 1798 to 1ſt March 1808 - - £. 3,812				
D° - - at £.5. 6. 2½. per Cent. on 47,645 from 1ſt June 1799 to - - D° - - - 22,139				
D° - - at - - - D° - - on 56,745 from 1ſt December 1799 to D° - - - 24,860				
D° - - at £.4. 14. 2¼. per Cent. on 33,816 from 1ſt Auguſt 1800 to D° - - - - 12,077				
D° - - at £.5. 5. 5¼. per Cent. on 16,460 from 1ſt January 1801 to D° - - - 6,219				
D° - - at - - - D° - - on 7,549 from 1ſt March - - D° to D° - - - 2,786				
D° - - at - - - D° - - on 37,987 from 1ſt July - - - D° to D° - - - 13,351				
D° - - at £.3. 18. 1¾. per Cent. on 38,357 from 1ſt February 1802 to D° - - - 9,117				
D° - - at - - - D° - - on 3,161 from 1ſt April - - D° to D° - - - 731				
D° - - at - - - D° - - on 46,349 from 1ſt July - - D° to D° - - - 10,262				
D° - - at £.5. 2. 5. per Cent. on 9,859 from 1ſt February 1803 to D° - - - 2,567				
D° - - at - - - D° - - on 37,612 from 1ſt Auguſt - - D° to D° - - - 8,828				
D° - - at £.5. 9. 2¼. per Cent. on 21,828 from 1ſt January 1804 to D° - - - 4,966				
D° - - at - - - D° - - on 20,110 from 1ſt Auguſt - - D° - - D° - - - 3,934				
D° - - at £.5. 3. 2¼. per Cent. on 15,797 from 1ſt February 1805 to D° - - - 2,513				
D° - - at - - - D° - - on 17,404 from 1ſt July - - D° to D° - - - - 2,395				
D° - - at £.4. 19. 7. per Cent. on 3,922 from 1ſt February 1806 to D° - - - 406				
D° - - at - - - D° - - on 2,313 from 1ſt September - - D° to D° - - 173				
423,395	- -	131,136		
Total - -	- -	- -	554,531	
Remains - - half Net Expences, deducting half the Profit on Spices - - - - -	1,020,184	952 800	1,972,984	1,972,984
Carried forward - -	- -	- -	- -	7,722,720

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	Principal.	Intereſt.	Total.	
	£.	£.	£.	£.
Brought forward - - -	- - -	- - -	- - -	7,722,720
TRINIDAD:				
Expenſe attending Chineſe Settlers - - - - -	23,400			
Intereſt a' 9. 6. 88. per Cent. from 1ſt November 1805 to 1ſt March 1808 - - - - - - - - -	- - -	5,290		
Total - -	- - -	- - -	28,690	
1797: CEYLON:				
Bills drawn for the Regiment De Meuron, paid in 1797, not included in the former Account - - -	32,000			
Intereſt, at £. 5. 19. 9½. per Cent. from 1ſt March 1797 to 1ſt March 1808 - - - - - - - -	- - -	21,084		
Total - -	- - -	- - -	53,084	
1805-6: CAPE OF GOOD HOPE:				
Value of Company's Cargo on board the Britannia, loſt going to the Cape - - - - - - 119,811	149,811			
Value of Ship and Stores - - - - 30,000				
Intereſt at £. 5. 3. 2¼. per Cent. from 1ſt Nov. 1805 -	- - -	18,035		
Total - -	- - -	- - -	167,846	
Supplies from St. Helena - - - - - - - -	5,708			
Intereſt, at £. 5 per Cent. from 1ſt November 1805 - -	- - -	666		
Total - -	- - -	- - -	6,374	
Drafts on Bengal by the Military and Naval Commanders, for Beer taken out of the Varuna, country ſhip, and iſſued to King's troops - - - - - £. 3,370				
Freight, &c. of King's Troops on two Ships - 938				
D° - - - - of Ships taken up by the Military and Naval Commanders to forward Troops, &c. to India - - - - - - - not yet aſcertained.				
Eſtimated Demorage of Ships going to the Cape - 17,572	21,880		21,880	
Rice ſent from Madras - - - - - - - -	7,602			
Intereſt, at 8 per Cent. from 1ſt July 1806 - - -	- - -	1,014		
Total - -	- - -	- - -	8,616	
BUENOS AYRES:				
Sundries ſupplied from St. Helena in 1806, for the Expedition, Pay, &c. to Troops ſent, eſtimated - -	3,844			
Intereſt, at 5 per Cent. from 1ſt November 1806 to 1ſt March 1808 - - - - - - - - -	- - -	256		
Total - -	- - -	- - -	4,100	
Paſſage of Officers, &c. to the Cape, and Ceylon, Men ſent out for the Navy, Stores, &c. - - - -	115,964	32,057	148,021	
Eſtimated Amount of Charges incurred by the East India Company, for Priſoners captured at Sea, from the year 1793 - - - - - - - - - - -	300,000	- - -	300,000	
	650,209	78,402	738,611	738,611
Total Debits carried over - -	- - -	- - -	- - -	8,461,331

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	Principal.	Intereſt.	TOTAL.	
	£.	£.	£.	£.
Debits—Brought forward - -	- - -	- - -	- - -	8,461,331
CREDITS:				
BY Caſh, Auguſt 1798 - - - - - - - - -	100,000			
Intereſt, at 10. 6. per Cent. from 1ſt September 1798 to 1ſt March 1808, deducting Expenſe of Remittance in Bullion to India - - - - - -	- - -	93,642		
Total - -	- - -	- - -	193,642	
D° - - October 1798 - - - - - - - - -	100,000			
Intereſt, as above, from 1ſt November 1798, Ditto -	- - -	91,875		
Total - -	- - -	- - -	191,875	
D° - - July 1799 - - - - - - - - -	200,000			
Intereſt at 9. 14. per Cent. from 1ſt Auguſt 1799, Ditto	- - -	142,787		
Total - -	- - -	- - -	342,787	
D° - - July 1803 - - - - - - - - -	500,000			
Intereſt at 8. per Cent. from 1ſt Auguſt 1803, Ditto -	- - -	148,043		
Total - -	- - -	- - -	648,043	
D° - - September 1803 - - - - - - -	500,000			
Intereſt, as above, from 1ſt October 1803, Ditto -	- - -	141,377		
Total - -	- - -	- - -	641,377	
D° - - Auguſt 1805 - - - - - - - -	500,000			
Intereſt at 9. 6. 88. per Cent. from 1ſt September 1805 D° - - - - - - - - - - -	- - -	85,810		
Total - -	- - -	- - -	585,810	
D° - - September 1805 - - - - - - -	500,000			
Intereſt as above from 1ſt October 1805, Ditto - -	- - -	81,773		
Total - -	- - -	- - -	581,773	
D° - - July 1806 - - - - - - - -	1,000,000			
Intereſt a' 8. 0. 32. per Cent. from 1ſt Auguſt 1806, Ditto - - - - - - - - - -	- - -	56,593		
Total - -	- - -	- - -	1,056,593	
TOTAL RECEIPTS with Intereſt to 1ſt March 1808, Carried forward - - - -	3,400,000	841,900	4,241,900	
TOTAL DEBITS carried forward - - -	- - -	- - -	- - -	8,461,331

N° 4.—Statement of the Account between The Public and The East India Company, &c.—*continued.*

	Principal.	Interest.	TOTAL.	
	£.	£.	£.	£.
Total Debits—Brought forward - - -	- - -	- - -	- - -	8,461,[illegible]
Receipts—Brought forward - - - -	3,400,000	841,900	4,241,900	
BY PAY-OFFICE DEMANDS.				
1793 £. 28,597 Int^t £. 4. 3. 4. p^r C^t. 1 July 1793 to 1 Mar. 1808, £. 17,476				
1794 - 48,826 d° 4. 10. 11½ d° — 1794 to - d° - 30,348				
1795 - 50,317 d° 4. 15. 9. d° — 1795 to - d° - 30,513				
1796 - 169,017 d° 4. 14. 3. d° — 1796 to - d° - 92,924				
1797 - 113,026 d° 5. 19. 9½. d° — 1797 to - d° - 72,211				
1798 - 173,116 d° 6. 4. 11. d° — 1798 to - d° - 104,521				
1799 - 210,748 d° 5. 6. 2½. d° — 1799 to - d° - 96,994				
1800 - 175,079 d° 4. 14. 2½. d° — 1800 to - d° - 63,225				
1801 - 258,740 d° 5. 5. 5¼. d° — 1801 to - d° - 90,936				
1802 - 202,758 d° 3. 18. 1¾. d° — 1802 to - d° - 44,893				
1803 - 176,952 d° 5. 2. 5. d° — 1803 to - d° - 42,287				
1804 - 179,883 d° 5. 9. 2¼. d° — 1804 to - d° - 36,008				
1805 - 237,513 d° 5. 3. 2¼. d° — 1805 to - d° - 32,678				
1806 - 235,581 d° 4. 19. 7. d° — 1806 to - d° - 19,550				
1807 - 220,255 d° 4. 14. 7. d° — 1807 to - d° - 6,944				
2,480,408 — 781,508				
18,697 Deduct Bills in favour of the Company, not paid 4,699				
2,461,711 — 776,809				
Deduct, paid by the Company in April 1796. 100,000 - at 4. 14. 3. per Cent. from 1st May 1796 to d° 55,765				
£. 2,361,711 — 721,044				
Total—Pay-Office Demands - - - -	2,361,711	721,044	3,082,755	
By Victualling-Office Demands - - - -	53,171	26,853	80,024	
	5,814,882	1,589,797	7,404,679	
Deduct, Amount suspended from the Pay-Office Demands, on the grounds of the Objections to those Accounts - - - - - - - -			443,767	
TOTAL CREDITS - - - - - - - - - -				6,96[illegible]
BALANCE in favour of The East-India Company - - - -				1,500

May 1808.

(Errors excepted.)

Thomas Nicholas Wittwer.
Wm Wright.

Appendix, N° 5.

REPORT from The COMMITTEE on the Account between The Public and The East India Company.—*Ordered to be printed 26th June* 1805.

THE COMMITTEE appointed to take into conſideration the Account between the PUBLIC and the EAST INDIA COMPANY; and to report their obſervations thereupon to the HOUSE; Have, purſuant to the Order of the Houſe, examined the matter to them referred; and have agreed to the following Report:

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805.

YOUR Committee find the groſs amount of the claims made by the Company on the Public, claſſed under eight different heads, according to the accounts received from India up to the preſent time, to be - - - - - - - - - - - - £. 8,570,336.

That the demands of the Public on the Company, confined to the account of the Paymaſter General for expences attending King's troops ſerving in India, amount to - £. 1,553,600.

The former demands appear to have accrued between the year 1794 and the month of April 1803.

The latter to have accrued from the year 1793 to the year 1803, inclusive.

Your Committee find, that, during the period of account above ſpecified, Commiſſioners have been appointed, at three different times, on the part of the Treaſury and the East India Company, for the purpoſe of conſidering the moſt equitable mode of adjuſting this account. Theſe Commiſſioners reſpectively made conſiderable progreſs; and upon ſuch balances as were admitted by the Commiſſioners on the part of the Treaſury as clearly eſtabliſhed, Parliament has voted money on account: but, partly from the whole of the accounts not having been tranſmitted home when the Commiſſioners ſat, and partly from a conſiderable difference of opinion as to the principles upon which the ſettlement ſhould take place, no final Report appears to have been made by any of theſe Commiſſioners, either to the Treaſury or the Court of Directors.

Accurate Minutes having been taken of the ſeveral diſcuſſions which at various times took place between the Gentlemen compoſing the two laſt Commiſſions, on the detail of the accounts, Your Committee thought it expedient to call for thoſe Minutes, as furniſhing much uſeful information and reaſoning, to aſſiſt their judgment in forming a deciſion upon this complicated and difficult ſubject; and they have thought it right to annex the ſame in the Appendix to this Report. Appendix, No. 10.

Your Committee, in ſubmitting to the Houſe the reſult of their examination of theſe accounts, have endeavoured, as far as in their power, to do juſtice between the Public and the Company, upon a progreſſive expenditure of ſeveral years. The proportion in which the charge was to fall ultimately on the parties, does not appear to have been aſcertained with any preciſion at the time, in the orders which gave riſe to thoſe ſervices, but was left to be ſettled at a future day, in the confidence that, between ſuch parties, an adjuſtment on grounds of juſtice and liberality would be effected.

Your Committee ſhould unneceſſarily extend this Report, were they to enter into the detailed reaſoning upon which Your Committee have, after much deliberation, aſſigned the ſeveral heads of charge to be borne, either ſeparately or jointly by the Public and the Company; their deciſion on each head has been influenced partly by a conſideration of the preciſe orders iſſued at the time of directing thoſe ſervices, partly by the nature of the ſervices themſelves, and partly by a conſideration of the proportionate ſhare of advantage from, or duty to perform the ſervices in queſtion, which appeared to Your Committee naturally to attach to the Public and the Company reſpectively, according to the beſt view they could form of their relations, duties, and intereſts, within the ſphere of theſe operations. But, whilſt they have endeavoured to diſpoſe of each head of charge, according to a juſt eſtimate of its own particular character, Your Committee deſire it to be underſtood, that they have not found it poſſible to adopt a ſtrict uniformity of principle with reſpect to each head taken ſeparately, but have rather aimed at ſuch general arrangement upon the whole of the account, as might beſt reconcile, on a queſtion liable to conſiderable difference of opinion, the fair claims of the parties. Your Committee have accordingly thrown the ſeveral heads of charge into three claſſes; the firſt, falling excluſively on the Public; the ſecond, excluſively on the Company; and the third, falling equally upon both.

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805.

First Claſs—chargeable to the Public.

An Account of Expences incurred by the Eaſt India Company, in India and England, for the intended Expedition to the French Iſlands, and for the Expedition againſt, and Supplies to, the Cape of Good Hope:

An Account of Expences incurred by the Eaſt India Company, for the intended Expedition againſt Manilla:

An Account of the Expences incurred by the Eaſt India Company, for the Purchaſe of Veſſels for His Majeſty's Navy, Repairs to King's Ships, &c.:

An Account of the Expences incurred by the Eaſt India Company, by the Capture of the Daniſh Settlements in India in 1801:

An Account of the Extraordinary Expences incurred by the Eaſt India Company, by the Expedition to Egypt, over and above the Charge of the Troops in India:

Ceylon Balance of Property, December 1801, and Remittances from India ſubſequent to that Date; alſo the Expence of the Capture of the ſaid Iſland.

Second Claſs—chargeable to the Company.

An Account of the Expences incurred by the Eaſt India Company, in conſequence of various Captures made from the French and Dutch, on the Peninſula of India, including Subſiſtence of Priſoners:

An Account of the Expence of the King's Troops in India, beyond the number authorized by Acts of Parliament.

Third Claſs—to be equally divided.

An Account of the Expence incurred by the Capture and Maintenance of Malacca and the Moluccas, and for the Maintenance of Ceylon, deducting the Profit on Spices.

Your Committee have thought it reaſonable that the Company's claims, ſo far as they ariſe from an expenditure carried on in India by loans raiſed there, ſhould be made up with the rate of intereſt paid by the Company abroad for the loan of the year in which the expence was actually incurred; and that the Paymaſter General's account ſhould bear intereſt according to the rate paid by the Public for money in Europe, in the ſeveral years in which the demands have accrued: credit is given on the other ſide of the account on all payments hitherto made by the Public in diſcharge of theſe demands, at the ſame rate of Indian intereſt as that debited by the Company.

Your Committee find, upon this mode of ſtating and making up the Account, that, as far as they can judge, a balance of about £.2,300,000. will be owing by the Public to the Company, as ſhewn by an Account hereunto annexed; but as the detail of the account will require reviſion, more particularly as ſome of the items of the demand are only ſtated upon eſtimate, they recommend an Accountant being nominated on the part of the Treaſury and another on the part of the Company, accurately to examine and make up the Account, according to the principles above ſpecified, previous to the final balance being diſcharged. Your Committee conceive, however, that the £. 1,000,000. provided in the Supplies of the preſent year, may ſafely be voted on account, leaving the reſidue to be provided in a future ſeſſion, upon the conſent of the Company being ſignified to accept of the ſame in diſcharge of their claims as laid before the Committee.

Your Committee, in cloſing their Report, without meaning to attribute neglect in reſpect to the paſt, think it their duty ſtrongly to recommend the frequent and early adjuſtment of Accounts between the Public and the Company, as great inconvenience muſt ariſe to both parties from demands of ſuch an extenſive nature remaining ſo long unadjuſted.

Dr GOVERNMENT in Account Current with The EAST INDIA COMPANY; eſtimated to 1ſt March 1805. C^r

		£.		£.
N°1.	To expences of the intended Expedition to Mauritius in 1794 - -	216,134	By caſh received, including intereſt at 4 per cent. per annum, to the 1ſt March 1805 - - - - -	1,556,000
	To d° - - of the Expedition to the Cape in 1794-5, &c. - - - - -	123,250		
N°2.	To d° - - of the intended Expedition to Manilla in 1797 - - - -	445,182	N°9. By demands from the Pay Office, for charges relative to King's Troops ſerving in India, including intereſt as above *(A)* - -	1,553,600
N°3.	To d° - - of the capture and poſſeſſion of Ceylon, and the Dutch Settlements to the eaſtward, including ſubſiſtence of priſoners to 1803, viz. Ceylon - - - 2,068,926 Malacca and Moluccas 1,802,792	3,871,718	*(C)*	3,109,600
N°4.	To d° - - of the capture and poſſeſſion of French and Dutch Settlements on the Peninſula, including ſubſiſtence of priſoners to 1803, viz. Charges of the Settlements - - - - 583,592 Subſiſtence and other expences of priſoners 500,000	1,083,592	By eſtimated balance, to 1ſt March 1805 - - - - - - - - - *(B)*	5,460,736
N°5.	To purchaſe of veſſels for His Majeſty's Fleet in India, ſtores ſupplied, &c. - - - - - - -	74,837		
N°6.	To eſtimated expence of King's Troops in India beyond the number authorized by Acts of Parliament, to 1800 - - - - - -	578,196		
N°7.	To expence of Daniſh captures and priſoners - - - - - - - -	29,248		
N°8.	To eſtimated expence of the Expedition to Egypt, to 1803 - - -	2,148,179		
	£.	8,570,336	£.	8,570,336

N. B. Intereſt at £. 4 per-cent. per annum, to 1ſt March 1805, is included above; but the Company reſerve a claim to higher intereſt, according to the rates actually paid by them for loans taken up in India, provided any conſiderable deduction ſhall be made from the charges herein above ſpecified.

The intereſt included above on diſburſements in India is charged from the end of each year; but as the payments on which it attaches were made through the whole courſe of a year, the intereſt ſhould be calculated from the middle of each year.

In ſtating the expences incurred at Bengal, the Sicca Rupee is here valued at about 2*s.* 4*d.* and for thoſe at Bombay the Rupee is valued at 2*s.* 3*d.*; the Company have however paid at the rate of 2*s.* 6*d.* each Rupee: the difference on the principal of the charges at thoſe Preſidencies would amount to £. 257,000.

(Errors excepted.)

Wm WRIGHT,
Auditor of India Accounts.

Eaſt India Houſe,
14th May 1805.

(A) Particular explanations of theſe demands have been required by the Company, but they have not yet obtained them from the Pay Office. It is preſumed that ſome part of this claim is not properly chargeable to the Company, under the Act of the 33d of His Majeſty, cap. 52, ſec. 128; therefore credit is here given, under a reſervation, that whatever ſhall not appear properly chargeable to the Company, ſhall be deducted.

(B) The profit accruing to the Company on Spices from Ceylon and the Moluccas, has been about £. 929,000 including intereſt at the rate inſerted in this Account; and although under their excluſive privileges as to the trade to and from India, it may be doubted if the Company can be called upon to bring this profit to the credit of this account with Government, they are willing to wave this point, in a liberal adjuſtment of their claims upon Government.

This ſum deducted, would leave the balance in favour of the Company, £. 4,531,736.

(C) On the money received, intereſt is calculated from the 1ſt of the month following the receipt; on the Pay Office demands, intereſt is calculated from the end of each year's charge.

Appendix, N° 6.

[*Being Appendix, No. 10, to the Report ordered to be printed 26th June 1805.*]

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805. *Append x, No.* 10.

MINUTES of the Meetings held between the Right Honourable Charles Bragge, and Nicholas Vanſittart, Eſq. appointed by the Right Honourable the Chancellor of the Exchequer, and the Lords of the Treaſury, on the part of Government; and Jacob Boſanquet, Eſq. Deputy Chairman, and Sir Hugh Inglis, Bart. on the part of the Court of Directors; for the purpoſe of ſettling and adjuſting the Accounts now depending between The Public and The Eaſt India Company.

East India Houſe, 1ſt January 1803.

THE accounts prepared by the Auditor of the East India Company, were ſubmitted, and the General Account Current was read; Meſſrs. Bragge and Vanſittart having been previouſly furniſhed with a copy of the accounts, in order to afford them an opportunity of examining them and of making ſuch obſervations as occurred to them thereon.

It was then ſtated by the Deputy Chairman and Sir Hugh Inglis, that the whole of the accounts were drawn out under a charge of 4 per-cent. intereſt only on the diſburſement made by the Company for account of the Public. That as a preliminary to the examination of theſe accounts, they wiſhed to explain the principle upon which this rate of intereſt was aſſumed; and that on the part of the East India Company, they claimed a right to charge the Public with the actual rate of intereſt which it might hereafter be proved the Company had been under the neceſſity of paying, on account of the money taken up by them at intereſt in India, for the purpoſe of defraying theſe expences.

That having been employed upon a former occaſion to ſettle ſome depending claims between the East India Company and the Public, in concert with the Right honourable Thomas Steele, and the Right honourable Henry Dundas, it then appeared that a conſiderable ſum of money was in the actual poſſeſſion of the Company, the produce of the ſales of Dutch property, and which had been lodged with them in conſequence of the Act of the 35th of His preſent Majeſty, cap. 80, to which the Company was in no way a party, at an intereſt of 4 per-cent.; that though this money was in fact the real property of individuals, it was impoſſible for them to conſider it in any other light than as a public depoſit, and that they therefore themſelves propoſed that no greater intereſt ſhould be charged to the Public than was actually paid by the Company upon this public depoſit, but that it was underſtood at the time, that this rate of intereſt was not to extend beyond the ſum then in the hands of the East India Company.

That upon this principle the account of the Company's claims then ſettled, conſiſting of a loſs upon rice and wheat purchaſed in India for Government, ſmall arms, and ſaltpetre ſupplied to the Board of Ordnance, freight of ſhips lent to Government, and proviſions and ſtores ſupplied for the Expedition to the Cape and Mauritius, were liquidated, and the balance of the monies due from the Company on the account above mentioned was paid into the hands of Government.

On this explanation, it was obſerved by Meſſrs. Bragge and Vanſittart, that the diſcuſſion of this point might be deferred till the accounts themſelves had been examined, and that for the preſent it muſt be left to depend upon a ſubſequent examination of the fair juſtice and merits of the caſe.

Account, No. 1.

INTENDED EXPEDITION AGAINST MAURITIUS AND EXPEDITION TO THE CAPE.

It was then propoſed to read the directions ſent by the Secret Committee for the intended Expedition againſt the Mauritius, the original of which, ſigned by Mr. Pitt, Mr. Dundas, and Lord Mornington, dated 15th October 1793, was accordingly read.

Evidence was then adduced from the Company's accounts, to prove that a part of the expence incurred by the Company on account of this intended Expedition, viz. the ſums which had been diſburſed in this Country, had been repaid by Government in the year 1797, when the laſt adjuſtment between the Public and the Company took place; and that it was at that time admitted, that this was an Expedition commenced entirely under the orders of His Majeſty's Miniſters, and ſuch as would not otherwiſe have been undertaken by the East-India Company, and that the expence ought to be defrayed by the Public.

Theſe facts ſeemed to be admitted by Meſſrs. Bragge and Vanſittart, and it appeared to be their opinion that the remaining expence of this Expedition ought to form a charge againſt the Public.

It was then agreed to examine the items of the account itſelf, amounting to £. 157,892, being merely the extra expence incurred by the Company on account of the intended Expedition: enquiry being made at what time the Expedition was abandoned, the ſame was ſhewn from the Company's Records.

Some objection was made to the mode in which the demorage of the ſhips intended to be employed in this Expedition was calculated; the objection was admitted to be founded, and the account was ordered to be corrected. Several other obſervations were alſo made, and ſome other corrections took place. Upon the whole, no material objection ſeemed to occur, either as to the amount, or the items of the account, ſubject to the corrections propoſed.

Proceeding to the examination of the next article in this account, viz. the charge for the Expedition againſt the Cape of Good Hope, a part of the expence of which Expedition had been ſimilarly reimburſed to the Company by Government in the year 1797, this charge ſeemed to be admitted as forming an undiſputed claim againſt the Public, in point of principle.

On inſpecting the particulars of the account, it was obſerved on the part of Meſſrs. Bragge and Vanſittart, that the Company's outward-bound fleet might have touched at St. Salvadore on their

uſual

uſual voyage to China, and that therefore extra demorage on this account ought not to be charged by the Company. Evidence was exhibited from the ſhips' journals, to prove that this could not have been the caſe, and that in the preſent inſtance, the ſhips were taken there by orders from the Admiral.

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805. *Appendix, No.* 10.

The principles upon which the demorage of ſhips was calculated in theſe accounts was then objected to: the objection was admitted, and the accounts ordered to be corrected.

The receipt of ſome gunpowder, on account of Government, was then queſtioned: the receipt was found to be acknowledged by Mr. Pringle. Some obſervations were made on the valuation of ſome ſugar delivered from the Orpheus for the ſervice of Government. Some other alterations were then ordered to be made in this account, which was done accordingly. Upon the whole, it was conſidered that this article formed a juſt demand againſt Government.

Account, N° 2.

INTENDED EXPEDITION AGAINST MANILLA.

It was then propoſed to read the orders under which the Expedition againſt Manilla had been commenced, a counterpart of which orders were forwarded to India by the Secret Committee. Theſe orders were accordingly read, bearing date the 9th November 1796, and ſigned by Mr. Pitt, Mr. Dundas, and Mr. Eliot.

Evidence was then adduced from the Company's Records and Accounts received from India, to ſhew when, and how, the Expedition was ſuſpended, and that the charge made upon Government was only the extra expence incurred by the Company beyond what would have exiſted if no ſuch Expedition had been commenced. It was admitted by Meſſrs. Bragge and Vanſittart, that this Expedition would not probably have been undertaken by the Company, except under the directions of His Majeſty's Miniſters, and that it ſeemed reaſonable that the expence of it ſhould form a charge againſt Government.

The remuneration that had been actually paid to the Commanders of the Company's ſhips employed on the Expedition, for loſſes and expences incurred thereby, was then diſcuſſed: it was ſhewn to be well founded and reaſonable. It was obſerved, that as to the charges for demorage and freight, the owners of ſeveral of the ſhips were not ſatisfied with the ſums allowed, and that ſuits at law had been commenced againſt the Company for larger allowances, which ſuits were ſtill depending; and it was ſtated, that had ſuch Expeditions been undertaken by Government entirely at their own charge, the expence would many times have exceeded what was charged to them by the Company; that if India could have borne the intended draft of troops, then the Company paid more troops than were neceſſary for her defence—if ſhe could not bear ſuch a draft without danger, then ſhe had received and was to receive no compenſation for this riſk.

To this it was anſwered, that the Expedition was abandoned by Lord Hobart, then Governor of Madras, on this latter account, *viz.* a fear of leaving India too bare of troops, an intended reinforcement of Europeans not having arrived; it was not however denied, but that all theſe Expeditions would have been much more expenſive to Government if they had been undertaken under other circumſtances, and that it was reaſonable that the extra expence of the Company really incurred on this account ſhould be diſcharged. The account was then examined, and ſome alterations having been made therein, the Meeting was adjourned to the 3d inſtant.

East India Houſe, 3d January 1803.

Account, N° 3.

EXPENCE OF CAPTURE OF CEYLON, &c. AND MAINTENANCE OF PRISONERS.

Proceeding to the diſcuſſion of this charge, Meſſrs. Bragge and Vanſittart began by obſerving that on the part of Government, they muſt object to a very conſiderable part of this demand. That the capture of Ceylon was neceſſary for the ſafety of the East India Company's poſſeſſions, and that the Expedition againſt that Iſland, as well as thoſe againſt Malacca and the Spice Iſlands, was ſuch as they thought might reaſonably have been undertaken by the Company themſelves; that therefore the moſt which the Company could claim, was the charge of Ceylon ſince it had been a King's government, and the expence of the captures, which ſeemed naturally to follow the poſſeſſion which had been taken by the Crown.

To this it was anſwered, that Malacca and the Spice Iſlands were by no means neceſſary for the ſafety of the Company's poſſeſſions, and that thoſe places, as well as Ceylon, had been captured in the name and for the benefit of the Crown, and under the expreſs orders of Government; that the Iſland of Ceylon alone had been retained by Great Britain at the peace; and that, of courſe, as this had been kept by the Crown, there could exiſt no pretence for ſaying what was loſt or given up was the Company's, what was retained was the Crown's; for that this was, in fact, aſſuming different and oppoſite principles to meet exiſting circumſtances, which ſeemed hardly juſt or reaſonable; that the general rule of diſtinction and of equity ſeemed to be, either to conſider all the captures to have been made for the Company or for the Crown; if they were conſidered as made for the Company, the poſſeſſion of Ceylon muſt fall to the Company as a matter of courſe, and they would gladly take it under ſuch conditions; if they were made for the Crown, that then, in keeping Ceylon, this neceſſarily brought upon the Crown the expence of all the other captures.

After much diſcuſſion upon this ſubject, it was agreed to ſtate an account of the expence of capturing Ceylon, the Spice Iſlands, and Malacca, and of maintaining the Dutch priſoners taken in thoſe poſſeſſions, or at ſea; and alſo an account of the expence of the Iſland of Ceylon, ſubſequent to the appointment of Mr. North as Governor: it was agreed that the end of April 1796 ſhould be taken as the period when the expence of the capture of Ceylon would probably ceaſe, it being the period when part of the forces, employed in the Expedition, were returned to their reſpective ſettlements, and a correſponding date for the other captures. The accounts above-mentioned were then ordered to be prepared, and the farther conſideration of this claim was poſtponed. It was agreed that a letter ſhould be written to the Admiralty, requeſting an account of all the priſoners captured at ſea by His Majeſty's ſhips in the East Indies.

Account, N° 4.

EXPENCE OF CAPTURES OF FRENCH AND DUTCH SETTLEMENTS ON THE PENINSULA, AND OF MAINTENANCE OF PRISONERS.

The Account (N° 4.) being then laid before the parties, Meſſrs. Bragge and Vanſittart objected to this claim altogether: they ſtated that theſe captures muſt be conſidered as indiſpenſably neceſſary for the ſafety of the Company's territories, and, therefore, that the Company ſhould bear all the expence incurred in ſuch captures, or in keeping poſſeſſion of them; that the expence of maintaining the priſoners followed the nature of the captures in the firſt inſtance, but that the proper courſe to obtain repayment purſuant to the ſtipulations of the treaty of peace, would be by an application to the Secretary of State for Foreign Affairs.

In reply it was obſerved, that whatever might be the determination with reſpect to the captures made in the Peninſula, the expence of the priſoners ought to be borne by Government; that the Company had no hand in making the peace; that it was poſſible a relaxation on the point of repayment for the expence of maintaining priſoners might have produced better terms in ſome other point favourable to the general intereſts of the country; and that if this ſhould be the caſe, the Eaſt India Company would, in this way, be taxed for the general advantage of the Empire at large, which was not juſt.

That claims of this nature had always been introduced in the Company's accounts; that they had been reported on as debts by ſeveral Committees of the Houſe of Commons; and that they had even been ſo far allowed by Government as to have been admitted as a ſet-off againſt the claims of Government, in the Act of 1793; and at leaſt they ought to be allowed to this extent in the Participation Account, or againſt the charge made on the Company for recruiting, &c. the King's troops in India.

Theſe arguments ſeemed to make no impreſſion upon the Nominees of Government.

Account, N° 5.

PURCHASE OF VESSELS FOR THE NAVY; STORES SUPPLIED; REPAIRS, &c.

The Account (N° 5.) being then examined, no objection occurred to this demand, ſo far as it could be ſubſtantiated; but it was obſerved by Meſſrs. Bragge and Vanſittart, that it would be neceſſary to refer the account to the Navy and other public Boards for examination, which they would do accordingly.

Account, N° 6.

EXPENCE OF KING'S TROOPS IN INDIA IN EXCESS TO THE NUMBER ALLOWED BY ACTS OF PARLIAMENT.

(N° 6.) being then laid before the parties, the charge was objected to altogether by Meſſrs. Bragge and Vanſittart: they ſtated, that the Company were bound to defend the Peninſula as well in war as in peace, and that they were even bound to ſend their troops on external expeditions, if this ſhould appear to be the beſt mode of defending the Peninſula; that the Acts of 1788 and 1791, referred to by the Deputy Chairman and Sir Hugh Inglis, as limiting the number of King's troops that could be paid out of the Revenues of India, had no reference to the juſtice of the caſe between the Public and the Company, ſince they were only made for the purpoſe of reſtraining the Crown from keeping troops in India, or for Indian ſervice, which were not acknowledged by Parliament.

That the only ground upon which the Company could claim relief, was in caſe they could ſhew that more troops had been paid in India than were actually neceſſary for its defence; that this could not be the caſe, as none had actually been drawn away from India, except thoſe ſent to Egypt, which took place at a ſubſequent period, for, as to thoſe at Ceylon, they helped to ſecure the Peninſula; and that it muſt be obſerved, that although the King's troops had been increaſed, the Company's European troops had been decreaſed in nearly the ſame proportion.

In reply it was obſerved, that the argument reſpecting the Company's being bound to ſend their troops on external expeditions, might be carried to an indefinite length, as Adminiſtration had only to give it as their opinion, that it was neceſſary for the ſafety of India, that troops ſhould be ſent from thence to the Mediterranean, or the Weſt Indies, and the Company would be obliged to obey any orders they might think proper to give to that effect; but that it could not be reaſonably expected that any expence incurred on ſuch ſervices ſhould be borne by the Company.

Accounts were then ordered to be prepared of the numbers of King's and Company's European troops in India for the laſt five years.

Alſo, an eſtimate of the expence incurred by the Company for the Egyptian Expedition.

Adjourned to the 21ſt Inſtant.

Eaſt India Houſe, 21ſt January 1803.

Account, N° 3.

DUTCH CAPTURES.

An Account of the expence of the capture of Ceylon and Malacca, conformably with the orders of the laſt Meeting, was preſented and read: it was then examined and compared with the Account (N° 3, B.) and was propoſed to be ſubſtituted in the room thereof. The principle of the account ſeemed to be admitted.

An Account of the expence of maintaining Dutch priſoners captured at Ceylon and the Eaſtern Iſlands was then preſented. It ſeemed admitted that this ought to form a demand againſt Government. The Military Paymaſter's books of Fort St. George were then examined upon theſe accounts, which were found to be ſatisfactory.

An Account was then preſented of the expence of maintaining Ceylon, ſince October 1798, when Mr. North was appointed Governor. A diſcuſſion enſued, when, after a variety of obſervations, it was propoſed to examine the inſtructions which were ſent out to India when Mr. North was appointed Governor of Ceylon, and the papers which related to this appointment, which were accordingly produced; a part of them were read, and a collection of extracts was ordered to be formed againſt the next Meeting.

Account, N° 6.

KING'S TROOPS.

The Account ſtating the number of King's and Company's European troops actually in India, between 1797 and 1801, was then preſented. It was agreed on the part of Meſſrs. Bragge and Vanſittart, that the numbers altogether very little exceeded

ceeded the King's and Company's troops authorized to be paid out of the revenues of India by the Acts of 1788 and 1791; therefore this claim was objected to altogether.

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805. *Appendix, No.* 10.

It was obſerved on the part of the Company, that theſe Acts had a reference to the eſtimated, and not to the actual ſtrength which this account ſhewed; and that it was always calculated that a deficiency would exiſt upon the eſtimated force; but that, even ſuppoſing the argument on the other ſide correct, the Company had ſuſtained a prodigious and unneceſſary expence, by having maintained a large number of incomplete regiments, inſtead of a ſmaller number of more complete ones.

To this it was anſwered, that in war the Eaſt India Company muſt take its chance for a ſupply of effective men upon any terms that they can be procured.

A rough ſketch of the eſtimated expence of the Expedition to Egypt was then preſented and read: it ſeemed to be admitted that the charges of this Expedition ought to be borne by Government.

Adjourned to the 28th Inſtant, and ſubſequently to the 3d February.

East India Houſe, 3d February 1803.

No. 3.

The extracts from the correſpondence, &c. relative to Mr. North's appointment in 1798, and the plan adopted for the Government of Ceylon in 1801, being preſented, were read. It was ſtated on the part of Government, that the terms under which the Iſland was to be made a King's government were fully explained in theſe proceedings, viz.—in the letter from Mr. Dundas of the 30th December 1800; the inſtructions to Mr. North in 1801, mentioned in the correſpondence; and the Court's Orders to Madras thereon of the 22d April 1801; that it did not appear that the Company had objected to this arrangement, and that of courſe the Public could not be charged with the expence of keeping it prior to January 1802, the term fixed by Mr. Dundas as ſtated in the Court's Letter of the 22d April 1801; that theſe proceedings clearly took the caſe out of that general rule of equity which might otherwiſe have been ſuppoſed to attach itſelf to it.

It was anſwered on the part of the Company, that in January 1798, when Mr. North was appointed Governor, Mr. Dundas made an unequivocal declaration that he ſaw no reaſon why, upon a peace, if Ceylon ſhould be retained by Great Britain, he ſhould not recommend that it ſhould be placed under the Company's government, and that the inſtructions to Mr. North were framed under this intimation; but that it would be ſeen that the Company had not abandoned their claim to be reimburſed for the expence of capturing and maintaining it, ſince they had added to the inſtructions a clauſe to this effect, but that it had been ſtruck out by the Board of Commiſſioners, and that of courſe the Company did not acquieſce, but were overruled in theſe inſtructions.

That it is true they did not remonſtrate againſt the orders ſent to India in 1801, but that no inference can fairly be drawn from ſilence when remonſtrance, it appears, would have been ineffectual. That the queſtion at iſſue is one of natural juſtice, where the act of one party cannot fairly be ſaid to invalidate the juſt claims of the other, ſince, if this principle were once admitted, the diſcuſſion could only reſt not upon what one party had a right to claim, but what the other would conſent to allow.

Meſſrs. Bragge and Vanſittart were of opinion, that, after an examination of the papers in queſtion, they could not recommend that the extra expence of keeping Ceylon, between the period of its capture in April 1796 and January 1802, ought to be borne by Government, it appearing to have remained for that period under the Company's government.

The Deputy Chairman and Sir Hugh Inglis were ſtill of opinion that theſe papers did in no way invalidate the juſt claims of the Company on this account.

Account, No. 5.

The Account (N° 5.) with the remarks of the Commiſſioners of the Navy thereon, was then laid before the parties: it was diſcovered that ſome items of the account had been paid by bills in favour of the Company; it was ſuggeſted, that many others might be in the ſame predicament, and that the accounts in general were not dated.

The Auditor explained the cauſe of the miſtake reſpecting the bills, *viz.* from his not having examined the Bill Book in the Treaſury at the time he made out the accounts from the India books. The Fort St. George books were then examined reſpecting the dates of ſome of the items and other particulars, and ſome of theſe were ſatisfactorily cleared up.

The Bills drawn in favour of the Company were then ordered to be deducted, and the account to be further examined.

A diſcuſſion then took place relative to the manner in which the intereſt had been charged. The Deputy Chairman and Sir Hugh Inglis ſtated, that it had been made out in a way extremely favourable to Government; the reaſon why the accounts had been *pro tempore* made out only at 4 per cent. was then repeated, but it was added, that in common juſtice a higher rate muſt be allowed, ſince they were ready, on the part of the Company, to prove that money had been taken up in India at from 8 to 12 per cent. intereſt to make theſe diſburſements, and that although the expences had been incurred at different periods during each year, no charge of intereſt had been made till the end of each year; it was alſo obſerved, that it might be ſuppoſed advantageous to the Company to receive repayment in this country, but that the contrary was the fact, and that the decennial loan had loaded them with a rate of 10 per cent. intereſt for ten years.

To this it was obſerved in anſwer, that the account having been prepared at the rate of 4 per cent. though Meſſrs. Bragge and Vanſittart were not diſpoſed to inſiſt upon that rate of intereſt, yet they did not feel authorized to acquieſce in a demand now firſt brought forward, which appeared to deſcribe the rate which the Company might have been obliged to pay for money borrowed in India as applicable to demands upon Government, which might poſſibly have been adjuſted from time to time upon much eaſier terms here.

Mention

Report from The Committee on the Account between the Public and the East India Company, 26th June 1805. *Appendix, No. 10.*

Mention was then made of the demand upon the Company for recruiting, &c. His Majeſty's forces in India. The Deputy Chairman and Sir Hugh Inglis ſaid, that the Company expected to be furniſhed with the particulars of this demand, but that none had ever been ſent; that no doubt when theſe particulars were furniſhed, it would appear that a large part of the charge could not be ſubſtantiated, but that they were ſure it was the wiſh of the Company to diſcharge whatever ſum was juſtly due, and that if no other mode of finiſhing the buſineſs occurred, they would recommend to the Company to agree to pay a fair proportion of what might be aſcertained to be the real expence of cloathing and recruiting the troops in the Company's employ, by comparing one part of the ſervice with another, but that they were well aware that the charge made againſt the Company as it at preſent ſtood, muſt comprehend many items totally foreign from the troops ſerving in India.

It was agreed that Meſſrs. Bragge and Vanſittart ſhould endeavour to procure a detailed account of theſe charges.

Adjourned to the 18th Inſt. and ſubſequently to the 15th March.

East India Houſe, 15th March 1803.

The Minutes of the Proceedings at the ſeveral Meetings hitherto held were read, and ſome alterations being made therein, they were then approved.

No. 5. The obſervation of the Navy and Victualling Boards upon the Account (N° 5.) were then read, with regard to the objections made as to the want of vouchers on Articles 1. 5. 11. 12. 14. 15. 16. 24. and the general obſervation on the abſtract to the ſame effect. It was remaked on the part of the Company, that it is not the practice of their Governments in India to ſend home vouchers of the nature required, theſe being kept in the different offices abroad as authorities for paſſing the Officers accounts; that it has been uſual in the Courts of Law here to receive the general and other books of account, which are made up annually in India, and ſigned by the reſpective Officers or the Members of Government, as valid documents, and it was therefore hoped the ſame practice might be followed on the preſent occaſion.

Meſſrs. Bragge and Vanſittart on the part of Government did not object to this propoſal.

With regard to the bills drawn in favour of the Company for which credit had not been given, it was ſtated by the Auditor that the Bills from Madras were drawn in October 1800 for advances made in May 1797 and Auguſt 1798, conſequently the circumſtance could not be known here at the time of making up the account, but that by an error in the addition, it would be ſeen that the total charge would be little varied in the amount as it now ſtands, after the bills drawn in favour of the Company were deducted. The account being accordingly referred to, it was found to be as above ſtated.

Some converſation then took place with regard to the rate of intereſt charged in the accounts, and it was then ordered that the accounts ſhould be made out again with the neceſſary alterations, and divided into three claſſes; the firſt, to contain thoſe demands which it ſeemed to be the opinions on both ſides ought to be charged to Government; the ſecond, of thoſe on parts of which the opinions agreed and on other parts differed; the third claſs, thoſe demands which were entirely objected to on the part of Government.

Adjourned to the 22d Inſt. and ſubſequently to the 31ſt Inſt.

East India Houſe, 31ſt March 1803.

The Account (N° 1.) corrected as to the demorage of ſhips, &c. was preſented and examined; and with reſpect to the ſupplies from Bengal to the Cape in 1801-2, amounting to £.47,566, as ſtated in a memorandum at the foot of the account, the Deputy Chairman and Sir Hugh Inglis obſerved, it might be adviſable to let this article remain for future conſideration. Accounts (N° 3.[1]) of the expence of the capture of the Dutch Iſlands, and (N° 3.[2]) the expence of Dutch priſoners captured there, were alſo preſented and examined; and it was obſerved by the Deputy Chairman and Sir Hugh Inglis, that the money paid by the Company in England for bills drawn from Madras in favour of the Proprietor of the Swiſs regiment De Meuron, amounting to £. 32,000. was not included in this account, but conſtituted a ſeparate charge on Government.

The Account (N° 5.) with the corrections as to bills drawn in favour of the Company for part of the charge, and an additional charge for ſtores captured on French veſſels taken by His Majeſty's ſhips in India, and paid for by the Madras Government by deſire of Admiral Rainier, was likewiſe preſented and examined: it was agreed that extracts from this account ſhould be ſent to the Navy and other Boards to which the different charges related.

See Account annexed. A ſketch of the General Account as it will now ſtand (omitting thoſe demands altogether objected to) ſubject to the queſtion as to the intermediate expence of Ceylon, between May 1796 and January 1802, the rate of intereſt to be allowed, and the general expence of priſoners, was then ordered to be prepared.

Adjourned.

SKETCH

SKETCH OF THE ACCOUNT WITH GOVERNMENT, including only such Articles as are admitted as chargeable by Meſſrs. BRAGGE and VANSITTART.

Dr - - - Government in Account with the East India Company. - - - Cr

To Expences incurred by the Company for the intended Expedition to Mauritius £.	204,241	By Caſh received in part in Auguſt and October 1798, and July 1799, with Intereſt at 4 per Cent. per Annum to the 31ſt March 1803 - - £.	465,333
To Dº - Dº Expedition to the Cape -	93,423		
To Dº - Dº intended Expedition to Manilla - - - - - - -	429,826		
To Expences incurred in the Capture of Ceylon and Eaſtern Iſlands - - -	393,989		
To Expences of the Maintenance, &c. of Dutch Priſoners captured at Ceylon and Eaſtern Iſlands - - - - - -	199,735	By Balance due to the Company, according to this mode of ſtating the Accounts - - - - - £.	897,670
To Expence incurred by the Company in the Purchaſe of Veſſels for the Uſe of His Majeſty's Navy in India, Stores, &c. &c.	141,789		
N. B. Intereſt at 4 per Cent. per Annum to 31ſt March 1803 is included.			
£.	1,363,003	£.	1,363,003
To Balance, as per Contra - - -	897,670	By eſtimated Amount due for Recruiting, Cloathing, &c. for King's Troops ſerving in India - - - - - -	960,000
To eſtimated Amount of Expence incurred by the Expedition to Egypt, excluſive of Intereſt - - - - - - -	1,500,000	By Balance - - - - - £.	1,437,670
£.	2,397,670	£.	2,397,670

1804-5.

MINUTES of Meetings on the Account between Government and the Eaſt India Company, held between the Right Honourable Charles Long and the Right Honourable William Dundas, on the part of Government; and the Deputy Chairman (Charles Grant, Eſq.) and Sir Hugh Inglis, Bart. on the part of the Company.

War Office, 10th December 1804.

THE Auditor to the Company attending with the Accounts, and the Minutes of Meetings in 1803, between Meſſrs Bragge and Vanſittart, on the part of Government, and the Deputy Chairman (Jacob Boſanquet, Eſq.) and Sir Hugh Inglis, on the part of the Company:

On reference to theſe Minutes, inquiry was made as to accounts therein mentioned to have been formerly ſettled, and an explanation thereof given.

Meſſrs. Long and Dundas deſired to have the Accounts (Nº 3.) of Expences of Ceylon, and of the Moluccas and Malacca, ſtated ſeparately; which was directed accordingly.

Alſo an Account to be prepared of the Profits on Spices.

After ſome general remarks, agreed to adjourn to the 24th Inſtant, and ſubſequently to the 11th January next.

Eaſt-India Houſe, 11th January 1805.

Meſſrs. Long and Dundas obſerved, that having gone over the proceedings of the former Meetings in 1803, they had now to ſtate that with regard to the Account (Nº 1.) containing the expence incurred by the Company by the intended Expedition to Mauritius, and by the Expedition againſt the Cape of Good Hope; and (Nº 2.) the Expence of the intended Expedition againſt Manilla; they concurred in the opinions then given by Meſſrs. Bragge and Vanſittart, that Government ought to reimburſe the Company thoſe expences. No. 1. No. 2.

That with reſpect to (Nº 3.) the expences of the capture of Ceylon, the Moluccas and Malacca, they had not been able to aſcertain correctly upon what principle the mere charge of the capture of thoſe places had been allowed by the gentlemen employed on the part of Government; that it occurred to them, that if ſuch expence was allowed, ſome further part was fairly claimable by the Company, but to what amount they had not yet formed an opinion; that they were ready to admit, in regard to Ceylon, the poſſeſſion of that place might be conſidered as a double benefit, that is, that it was productive of advantage both to Government and the Company; that its value to the Company was undoubtedly conſiderable, as forming a material defence to their poſſeſſions, on the Coromandel Coaſt in particular, as well as to thoſe ſituated in the Bay of Bengal and elſe- No. 3.

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805. *Appendix, No.* 10.

where, in a more general view; that on theſe conſiderations, the expence of keeping that Iſland being charged to Government, appeared to them inadmiſſible, and they therefore muſt object to ſuch charge.

That the ſame obſervation applied in part to the Moluccas and Malacca, but that they wiſhed to ſee a ſeparate ſtatement of the expences of Ceylon and of the places laſt mentioned, as deſired at the former Meeting, before they proceeded farther on the diſcuſſion.

Theſe accounts were accordingly ſubmitted, with a General Account Current between Government and the Company, containing ſundry alterations and additional charges, calculable with intereſt to the 31ſt ultimo, and giving credit for the profit on ſpices, exhibiting an eſtimated balance due to the Company, upon theſe dates, of £. 4,632,000.

The Deputy Chairman and Sir Hugh Inglis, on the part of the Company, obſerved in reply to the arguments urged by Meſſrs. Long and Dundas, regarding Ceylon, that they had great doubts of the probability of the Company's taking poſſeſſion of that Iſland under the peculiar circumſtances of the time, had it not been for the expreſs directions of His Majeſty's Miniſters, as war with Holland had not been then declared, and it was entirely under thoſe directions that the Company had given aſſiſtance in the capture; that the Adminiſtration of this Country having taken the government of the Iſland out of the hands of the Company by the appointment of Mr. North in October 1798, the Company from that period had no controul over the expenditure there; this circumſtance they therefore conſidered as giving the Company a particular claim upon Government for reimburſements of a conſiderable part, if not the whole, of the expences.

That in the diviſion now made of the items of the account, the balance of property remaining 31ſt December 1801, was clearly a fair charge on Government, who had then taken excluſive poſſeſſion of the ſettlement; and that the whole of the property captured in 1795-6 had been granted by His Majeſty to the captors; the other particulars of expence appeared alſo reaſonably charged to Government.

That as to the Molucca Iſlands and Malacca, the Company would certainly not have thought of attacking them, but for the orders of Adminiſtration already mentioned; this they conceived would not admit of a doubt; therefore the Company's claim for reimburſement of their expences on this account ſeemed unqueſtionable, eſpecially as credit was given in the account now ſtated for the profits on ſpices from the Moluccas; and the ſtores as well as other captured property had been granted by His Majeſty to the captors, the Company deriving no benefit therefrom.

Meſſrs. Long and Dundas expreſſed a deſire to have more time to conſider this article, and the further diſcuſſion thereof was in conſequence poſtponed.

Proceeding to article 4th, the expence of captures on the Peninſula, and of the maintenance of priſoners taken there, Meſſrs. Long and Dundas, on the part of Government, obſerved, that they acquieſced in the opinions of Meſſrs. Bragge and Vanſittart, that the whole ſhould be borne by the Company, as they muſt neceſſarily have undertaken the Expeditions in queſtion, the natural defence of their own poſſeſſions being ſo materially involved therein, that the expence of priſoners followed in due and ordinary courſe the expence of capturing the ſettlements; they muſt therefore entirely object to this article of charge.

In reply, it was obſerved on the part of the Company, that admitting for a moment the force of the arguments as to the mere capture of the ſettlements, the expence of priſoners ought to be conſidered, and was generally conſidered, as belonging to Government, who uſually in treaties of peace, ſettled accounts of ſuch expences with the nation with which they had been at war; that the expence defrayed by the India Company on this account, on former occaſions, had always conſtituted a demand on the Government of the Country, as would appear in various diſcuſſions in Parliament and otherwiſe, and that nothing could ſhew in a ſtronger light the opinion entertained by Adminiſtration itſelf of the Company's right in this reſpect, than the allowance in the Act of 1793 of claims of this nature being ſet-off againſt the demands of Government on the Company, for the expence of ſhips and ſtores.

Theſe arguments did not, however, appear to make any impreſſion upon the gentlemen employed on the part of Government.

On articles (No. 5. and 6.) Meſſrs. Long and Dundas expreſſed their acquieſcence in the opinions formerly given by Meſſrs. Bragge and Vanſittart.

And reſpecting the expences of the Expedition to Egypt, they obſerved, that they ſaw no objection to recommending that Government ſhould defray ſuch ſum as it appeared had been actually incurred by the Company on that Expedition, beyond the expence which the troops employed would have incurred had they remained ſtationary within the Company's territories in India, provided ſatisfactory accounts of theſe extra charges were made out.

To this it was ſtated in reply, that complete accounts had not hitherto been received, the ſum charged was therefore partly eſtimated, but that the complete accounts might be expected from India in a ſhort time.

The expence of capturing, &c. the Daniſh ſettlements, was then conſidered; the orders from Adminiſtration on the ſubject were referred to, and the claim of the Company for reimburſement was not objected to.

Some obſervations were made by the Deputy Chairman and Sir Hugh Inglis on the rate of intereſt charged to Government, *viz.* 4 per-cent. which they hoped would be conſidered as extremely moderate; but that poſſibly they might hereafter ſee occaſion to offer reaſons in ſupport of a claim for a higher rate.

The charge from the Pay Office, ſtated on the creditor ſide of the account, being mentioned it was explained, that the ſum credited was leſs than that charged by the Pay Office, on a ſuppoſition that in the latter were included expences for recruits raiſed for regiments in India, but who were not ſent there, and that particulars of the charges have been requeſted, but hitherto none were forwarded;

forwarded; that part of the charge, it was preſumed, was for the exceſs in number of troops, ſtated as an article of debit in the account.

Meſſrs. Long and Dundas deſired to be furniſhed with a copy of the general Account with Government, as now altered, which was ordered accordingly.

Adjourned to Saturday the 19th Inſtant.

East India Houſe, 19th January 1805.

The Minutes of the Meetings held on the 10th December laſt, and 11th Inſtant, were read, corrected, and approved.

Meſſrs. Long and Dundas then obſerved, that having gone through the Account Current laſt drawn out, their opinions upon the ſeveral items therein were as follows:

To the 1ſt and 2d articles, the expences of Mauritius, and the Cape, and of Manilla, they ſaw no objection, and were of opinion they ſhould be defrayed by Government.

On the 3d article it appeared to them, that of the expences of Malacca and the Moluccas, one-half only ſhould be borne by Government, and the ſame with reſpect to the expence of the capture of Ceylon. That the three next items, *viz.* balance of property remaining there 31ſt December 1801, remittances from India not arrived there at the time, and Bills drawn from Ceylon 1802-3, they were of opinion might be admitted in full. That as to the expence of priſoners, they were doubtful if any part thereof could be allowed to the Company; on further conſideration, however, they were diſpoſed to admit of one-half of the expence being borne by Government; but, as to the expence of keeping Ceylon, they muſt object to any part thereof being charged to Government.

That to the 4th article; *viz.* the expence of the Foreign Settlements on the Peninſula, and of priſoners captured there, they muſt object altogether.

The 5th article, the expence of veſſels, &c. they were of opinion might be admitted.

To the 6th article, the expence of the King's troops in India in exceſs to the number authorized by the Acts of Parliament, they objected.

That in regard to the 8th article, the expences of the Egyptian Expedition, although they continued of opinion, as ſtated at the laſt Meeting, that the ſame ſhould be borne by Government, it appeared to them that the amount of the charge was very great, eſpecially if confined, as they underſtood it to be, to the extraordinary expence of the troops ſent from India, more eſpecially as on referring to the ſtatement of the military eſtabliſhments at Bengal, which was then before them, it appeared that the expence was beyond all proportion, as to the number of troops ſent from India to Egypt, of the expence of an equal number of the military charged on that ſtatement; they muſt therefore obſerve, that when the accounts were received, it would be neceſſary that they ſhould undergo a ſtrict examination.

It was obſerved in reply, that the charges of the Expedition did not conſiſt alone of the pay and allowances of the troops, that a very conſiderable proportion thereof was occaſioned by tonnage for the tranſportation of thoſe troops, and the proviſions and ſtores neceſſary for their ſupport, as would appear by a ſtatement then ſubmitted, which was accordingly referred to; whence it appeared the amount of tonnage engaged for thoſe purpoſes was at the rate of upwards of £.600,000 per annum.

Meſſrs. Long and Dundas then obſerved, that they ſaw no objection to allowing the Company reimburſement of the expences incurred by the capture of the Daniſh Settlements in India, nor to the further intereſt to the 31ſt December laſt, the ſame being computed upon the ſums which they had now ſtated their opinion might be admitted.

Having thus explained their ſentiments upon the articles debited to Government, Meſſrs. Long and Dundas produced an account received from the Pay-Office, of the claim on the Company for expence of King's regiments ſerving in India, the amount of which was £. 1,285,000 inſtead of £. 1,000,000, as credited by the Company, and which they ſuppoſed muſt be ſubſtituted in lieu of the latter; they alſo were of opinion that intereſt thereon, calculated on each year's payment to the 31ſt December laſt, was chargeable to the Company at the ſame rate as they had charged Government.

The Deputy Chairman and Sir Hugh Inglis obſerved, that, on looking into this account, they found a charge made for regiments ſerving at Ceylon, ſince that place was taken under management of the Crown; they muſt, therefore, object to this part of the account; this objection was admitted to be valid.

Meſſrs. Long and Dundas ſtated, that on the principles which they had now explained, they did not mean to charge the Company with the profits on ſpices.

The Deputy Chairman and Sir Hugh Inglis, in reply to the foregoing, expreſſed their concern at the very conſiderable diminution in what they conſidered the fair and equitable claims of the Company on Government upon the principles of the account, as it was now propoſed to be admitted by Meſſrs. Long and Dundas; that in particular with regard to the expences of the capture of the Dutch ſettlements of Ceylon, Malacca and Moluccas, they had hoped the arguments they had offered would have made ſuch an impreſſion on thoſe gentlemen, as would have led to a much more favourable reſult in regard to the Company's claims; that as to Ceylon, there ſeemed to be no poſition more incontrovertible than this, that as Government had directed the capture, and had ſubſequently taken the place out of the Company's hands, they (the Government) ſhould bear the whole of the expence.

That in reply to the arguments againſt the Company's claim on this ſubject in particular, as well as on the Dutch and other captures in general, they had committed their ſentiments to writing, in a paper which they deſired now to ſubmit to the attentive conſideration of the Gentlemen employed on the part of Government.

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The paper in queſtion, entitled "Reply, &c. &c." was accordingly read, being as follows:

REPLY to the Argument againſt the Company's Claim for Reimburſement of the Expences of the Dutch Captures, *viz.*; "that ſuch Captures were neceſſary for inſuring the ſafety of the Company's poſſeſſions," &c. &c. &c.

This argument appears to be taken up upon too limited grounds; the diſcuſſion of the Company's claim in the account ſtated, ought in reaſon to proceed upon much more enlarged and liberal principles; for, admitting that the capture of the ſettlements in queſtion had been indiſpenſable to the ſafety of the Company's other poſſeſſions, ſtill it cannot be diſputed that the benefit to the Company, in this reſpect, was at the ſame time a benefit to the State; for it ſeems impoſſible to conſider the queſtion as one between two parties having different intereſts; on the contrary, it ought to be viewed as a queſtion between parties whoſe intereſt were and ought to be not only reciprocal but inſeparable; more eſpecially under the Act of 1793, by which the State is to participate to a certain extent in the profits of the Company.

In this view, therefore, and in view to the large revenue derived to the State from the Company's commerce, it ſeems no more than juſt and reaſonable that the State ſhould bear, at leaſt, a part in the expences which diminiſh or abſorb the Company's profits, in which the State would otherwiſe participate, more eſpecially when this is occaſioned, as in the preſent inſtance, by the expreſs orders of Government creating a heavy expence to the Company.

In all the wars in India, ariſing from war originating between Great Britain and other European Powers, and in the origin of which the Eaſt India Company would of courſe have had no concern, the additional expences of the Company have been enormous both in India and in Europe; in the former, from Expeditions undertaken againſt the Enemy's poſſeſſions, and the conſequent increaſe which has taken place in the military eſtabliſhments abroad; in the latter, from the high rates of freight incidental to a ſtate of European warfare, demorage of ſhips, and the increaſed price of exports from Europe; all theſe are diſadvantages to the Company in time of war, againſt which nothing in the way of counterbalance can be ſtated.

On the other hand, all the loſs ſuſtained by the State in view to their connection with the Company, is, the ſhare of the profits which would otherwiſe accrue to them under the Act of 1793, but this, it is believed, is more than made up by means of the additional duties impoſed on the Company's trade in time of war, by which a conſiderable increaſe of revenue has been derived to the State; and although it may be admitted, that, notwithſtanding theſe additional impoſts, the trade of the Company, during the laſt war, flouriſhed beyond example, ſtill this circumſtance produced conſiderable advantage to the State in the mode above deſcribed; whereas the Company by no means benefited in proportion, becauſe, from the heavy expences of their military eſtabliſhments, and other incidental cauſes, they have been obliged to borrow money in India at very high rates of intereſt to ſupply the inveſtments for Europe, which have furniſhed the ſales at home, on which Government have reaped ſo great advantages from the duties levied thereon.

Unleſs, therefore, the ſubject under diſcuſſion be treated upon the broad baſis and liberal principles of an inſeparable connection between the parties, and which ſeems to be the fair and reaſonable ground on which it ſhould ſtand, particularly ſince the Act of 1793 was paſſed, the relative ſituation in which the Company will ſtand in regard to Government will be this, that, when there exiſt a profit from their concerns to a certain extent, the Government ſhares therein; but when the reverſe is the caſe, the Company alone ſuſtain the loſs; for Government, unleſs they bear part of the extra expence of wars in India, not only loſe nothing, but from the additional duties impoſed on the trade during the war, may be ſaid to enjoy equal advantages with thoſe they would derive from a participation in profits which do not in fact exiſt. In ſhort, conſidering it as a partnerſhip account, that one of the parties (Government) in every ſituation gains, the other (the Company) ſuſtains all loſſes, when loſſes accrue.

This ſeems to be the fair and equitable view in which the queſtion ought to be conſidered on general principles; but if it were to be argued as a point of colonial protection, ſtill the Company's right to reimburſement appears well founded, becauſe *it is preſumed that no other* Colony belonging to the Empire would be called upon to defray expences of this nature, if, indeed, the ſituation of the India Company can be compared with that of any of the Britiſh Colonies.

In addition to theſe general arguments, the peculiar circumſtances of the caſe deſerve attention. Admitting that the poſſeſſion of Ceylon was neceſſary for the protection and ſafety of the Company's poſſeſſions, war had not been declared againſt Holland; therefore, without the expreſs direction of Adminiſtration, the Company would not have ventured to undertake an Expedition againſt that Iſland. The orders for taking poſſeſſion of that and the other Dutch ſettlements, directed they ſhould be ſo taken and held in His Majeſty's name, not as abſolute captures from a declared enemy, but in view to reſtoring them to the Stadtholder, if he ſhould recover his authority in Holland; the Adminiſtration of this Country, after this Iſland had been in poſſeſſion of the Company for a ſhort period, (about two years and a half) aſſumed, in fact, the government of Ceylon, by appointing a Governor; and the expences of the ſettlement were thereafter not ſubject to the controul or direction of the Company; from January 1802, that Iſland was completely and excluſively made ſubject to the orders and controul of the Crown. A due conſideration of all theſe circumſtances ſeems to eſtabliſh the claim of the Company for a full reimburſement of their expences on this account upon indiſputable grounds; for it would appear unreaſonable that Government ſhould direct the Company to put themſelves to certain expence, in acquiring poſſeſſion of the Iſland under the extraordinary ſtate of affairs at the time, that they ſhould diveſt them of the executive management thereof ſoon afterwards, and finally ſhould deprive them of any controul therein, by veſting the government of the Iſland in the Crown, and

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yet after all ſhould inſiſt upon their bearing the charge of the Iſland for all the period antecedent to the tranſaction laſt mentioned; ſurely in fairneſs and in juſtneſs the Company have a right under theſe circumſtances to expect the expences they have incurred for Ceylon ſhould be repaid in full; they giving credit, as they are willing to do, for any profits they may have derived from the cinnamon ſent to Europe.

With reſpect to the capture of Malacca and the Moluccas, the ſame train of reaſoning on general grounds applies equally as to Ceylon; nor can the argument of the neceſſity for taking theſe places, in view to the ſafety of the Company's other poſſeſſions, be urged here with any degree of propriety; for it is certain, that without the poſitive injunctions of Government, as deſcribed above, the Company would never have thought of taking poſſeſſion of theſe ſettlements; there cannot be a ſtronger proof of this, than by adverting to the circumſtance of the former war againſt the Dutch, a ſituation of affairs differing widely from that at preſent under examination; at that period the Company did not think it neceſſary to attempt the capture of theſe places, nor did the Government of this Country think it neceſſary to direct ſuch capture; combining, therefore, this with the circumſtances of the laſt capture, as already alluded to, there ſeems to be no doubt of the validity of the Company's claim to have their expences on this account reimburſed in full, after allowing for the profits on the ſpices ſent from the Moluccas Iſlands.

N° 4.

CAPTURES ON THE PENINSULA.

In ſome degree the general arguments adduced above on N° 3, apply to N° 4, and it is to be noticed, that in the latter are included the expences of the capture, &c. of the Dutch ſettlements of Chinſura and Cochin, which being made under the direction of Adminiſtration, as already explained in reſpect to N° 3, the expence ſeems fairly chargeable to Government. It ſhould likewiſe be remembered both as to N° 3, and N° 4, that with the exception of Pondicherry, where, in fact, very little was taken, the prize property captured at all the ſettlements, even to the ſtores, has been granted to the captors, without any participation being allowed to the Company.

That having thus ſtated their reaſons in ſupport of what they could not but conſider as the Company's equitable claims to a more liberal allowance on theſe particular points, they deſire in addition thereto to obſerve, that all the profits derived to the Company from the poſſeſſions and trade of India, amounted merely to a dividend on the capital of £. 630,000. per annum; that, on the other hand, Government, to the duties uſually levied on the Company's trade in peace, had added to the amount of upwards of one million annually, under the denomination of War Duties. Theſe, therefore, were circumſtances in proof of the arguments above adduced; and on every conſideration of the ſubject they felt themſelves under the neceſſity of proteſting againſt ſo conſiderable a reduction as was now propoſed, in the amount of the Company's claims. That in regard to the expence of priſoners, they muſt deſire to refer to and repeat the reaſons already ſtated in ſupport of that expence being borne by Government; and they requeſted Meſſrs. Long nd Dundas would maturely reconſider the opinions they had now given on the articles of the account objected to.

Meſſrs. Long and Dundas, on the part of Government, obſerved on the foregoing, that, if the arguments in reſpect to the participation of expence by Government were admitted, they might extend further than would appear now to be contended for, as they might be thought to include the expences of wars begun by the Company in India, ſuch as that with Tippoo, &c.: that, under all the objections now ſtated, the Company poſſeſſed conſiderable power, authority, and advantages in India, which they would very unwillingly forego, and that they would be glad to receive a renewal of their charter with all theſe diſadvantages: and they cannot but conſider the conceſſions they had now made as liberal; and although they would willingly, as deſired, reconſider the whole of the ſubject, they were not aware that ſuch reconſideration would cauſe any alteration in the ſentiments they had now expreſſed.

The Deputy Chairman and Sir Hugh Inglis now claimed to charge, on the part of the Company, the Indian intereſt which they had paid in the period included in the Accounts, the ſame being at the loweſt rate 8 per-cent. per annum: they alſo requeſted the attention of Meſſrs. Long and Dundas to ſuch further obſervations * as they might find it neceſſary to offer on the Accounts in general.

* See Paper annexed.

Meſſrs. Long and Dundas expreſſed their inclination to give every due attention to the claim of intereſt, and to ſuch other obſervations as might be made on the part of the Company to the Accounts.

Adjourned.

Further Obſervations ſubmitted by the Deputy Chairman and Sir Hugh Inglis, as referred to in the latter part of the Minutes of the laſt Meeting.

As in the courſe of the diſcuſſions reſpecting the debt owing by Government to the Company, arguments have been maintained on the part of Government which involve propoſitions of a very important and extenſive nature, it may be proper to enter into ſome diſtinct conſideration of them.

1ſt. In the caſe of the capture of Ceylon, Government directed the Company to take poſſeſſion of that Iſland at a time when this Country was not at war with the Dutch. It was conquered at the expence of the Company, but, contrary to all former example, inſtead of being united to their other Indian territories, was at the end of two years made a King's Government.

Afterwards, the charge and maintenance of it with an expenſive eſtabliſhment of Crown Officers, was committed to the Company, under a declaration, that no reaſon appeared why, if it were retained on a peace, it ſhould not be made over to them.

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When they had held it for 6½ years, at an expence of £.1,500,000, Government again took it from them without reimburſing any part of their expenditure; and finally upon a peace the Iſland was ceded to Great Britain, the government of it was retained by the Crown, and payment of the heavy out-lay to which the Company had been ſubjected by the conqueſt and charge of this poſſeſſion, excepting only one-half of the expence of capture (that is, £.168,000 out of £.1,474,000) is now refuſed.

As the gentlemen who act on the part of Government muſt think that it has a right to make ſuch refuſal, they then virtually maintain this propoſition, that Government may not only command the Company to undertake any military enterpizes which it may ſtate to be connected with the ſecurity of their territorial poſſeſſions in India, but may take to itſelf conqueſts acquired by theſe enterprizes, or reſume them after they have been put into the Company's hands, ſtill leaving the Company burthened with the expence they have incurred in keeping them upon the eſtabliſhments formed by Government, as well as with one half of the expence of acquiring them.

On the part of the Company, thoſe who act for them feel themſelves obliged ſtrenuouſly to contend, that however diſpoſed the Company are at all times to ſubſerve the meaſures of Government, and to render their means conducive to the general intereſts of the nation, there is no exiſting law, no authority in the Executive Government, by which the Company can be compelled to employ their funds in making or maintaining conqueſts, which, whilſt thoſe conqueſts are retained from the enemy, they are not allowed to poſſeſs. On behalf of the Company it muſt alſo be urged, that the whole of their conduct, in reſpect to the acquiſition and maintenance of Ceylon, proceeded upon other grounds, upon confidence in the good faith of Government, that, when they (the Company) were required firſt to take poſſeſſion of the Iſland, and afterwards to manage it, the intention of Government was either to leave it in their hands, or to compenſate them for their diſburſements. The Minutes of a conference with Mr. Dundas (now Lord Melville) in 1797, ſhew that he coupled the retention of the Iſland by the Company with their defraying the expence of it. Had any contrary principle been intimated by Government, or ſuſpected by the Court of Directors, they could not poſſibly have been warranted in ſubmitting to ſuch an application of the funds of their conſtituents; nor could they have accepted the charge of the Iſland, had they known that it was again to be taken from them without paying them for the expence of keeping it. And indeed it is manifeſtly contrary to the plain principles of natural juſtice, to deprive any one by an act of power of a poſſeſſion which he could be induced to accept, and to lay out money upon, only by the expectation of keeping it, without repaying him the clear expence to which he has been ſubjected by it.

2d. It is further argued, that whatever is fit for the Company themſelves to do for the ſecurity of their poſſeſſions, that Government might order them to perform or might perform for them, and at their expence; therefore, the acquiſition and retention of Ceylon evidently contributing to give additional ſafety to the Britiſh poſſeſſions in India, it was for the intereſt of the Company to be at the expence not only of the conqueſt of it, but of its permanent maintenance though in the hands of Government, and they ought not thence to object to the expence of keeping it for the few years during which it was in their poſſeſſion.

To this propoſition alſo, taken in an indefinite and unqualified way, there are deciſive objections. For it claims for Government an abſolute, independent power over the forces and finances of the Company, without even allowing them a voice when this power ſhall be exerciſed. This would be a power not only to judge and determine for the Company what was fit for them to do in reſpect to foreign military enterprizes admitted to be connected with the ſecurity of our Indian poſſeſſions, but alſo of conſtruing that connection to extend to the moſt diſtant points, as Egypt, the Cape of Good Hope, Malta, the Mediterranean, or places ſtill more remote, and ordering Expeditions to any or all theſe points, the Company in the firſt inſtance to diſburſe the charges, or to be ſubject to repay the ſums which ſhall be ſtated to have been expended on theſe accounts by Government. Such a power would be contrary to the whole tenor and ſpirit of the exiſting laws, and, without meaning to inſinuate that it would not be equitably exerciſed, the Court of Directors can by no means acquieſce in reaſoning which aſſumes or implies it.

3d. It is urged that all conqueſts which improve the ſecurity of the Indian poſſeſſions are ſo evidently for the benefit of the Company, that it is natural and proper they ſhould defray the coſt of acquiring and retaining them.

To this it may be anſwered, that for the expence of conqueſts, either abſolutely neceſſary to the ſafety of the Company's poſſeſſions, or of which they excluſively reap the advantage, it may be allowable to contend that they alone ſhould be liable; but it is obvious that ſome of the conqueſts attempted or made in the late war, as Manilla and Mauritius, Malacca and the Moluccas, were not at all neceſſary to the ſafety of the Company's territories; and with reſpect to theſe and all the other acquiſitions made in the courſe of that war, particularly from European enemies, the Nation derives from them far more benefit than the Company: 1ſt, in the general reputation and aſcendency they give to the Britiſh power and influence in Europe; 2dly, in the loſs and diſtreſs they occaſion to the enemies of the Country; 3dly, in the wealth they bring into it; 4thly, in the very article of ſecurity (in whatever degree they do afford greater ſecurity) to the Indian poſſeſſions. To which may be added, 5thly, as an appendage to theſe national advantages, that the controul and direction of Indian affairs there, is not with the Company, unleſs indeed it be argued that the ſmall ſhare of patronage left to them conſtitutes power and influence; all the great wheels of the machine are moved by Government at home, who direct and controul the Company in all their principal operations in India.

It has been obſerved, that with all the ſacrifices ſtated to have been made by the Company, and under all the objections made to the mode of adjuſting the Account with Government, now propoſed on the part of the latter, the Company would be glad to have a renewal of their charter.

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The only reply that ſeems immediately neceſſary to this remak is this, that poſſibly under the exerciſe of the power of Adminiſtration in the manner complained of above, the Company, rather than relinquiſh altogether rights which they conſider juſtly their due, might be induced to ſubmit to the privation of a part, in order to retain the other part, however ſmall the latter might be; but this conſtitutes no fair argument againſt the Company's claims now under conſideration; claims which they conſider to have originated in a great degree in the exerciſe of a power which they do not acknowledge to exiſt in the preſent ſituation of affairs regarding the charter; of the effects of which they now complain, and againſt which, in the mode and to the extent inſiſted on, on the part of Government, the Company muſt ſtrenuouſly contend.

All the territorial acquiſitions of the Company have aggrandized and enriched the Nation incomparably more than they have benefited the Proprietors of India ſtock. Thoſe Proprietors have hitherto ſeldom received more than a common intereſt for the money inveſted by them in the joint ſtock; but the Nation has received into its boſom all the vaſt tide of private wealth, that for nearly the laſt fifty years has regularly flowed from the Company's poſſeſſions in the Eaſt; all the profits on the great commerce carried on with thoſe countries, by which its manufactures and ſhipping have been ſo much augmented, a prodigious annual revenue from cuſtoms and duties—a general increaſe in its trade with other countries, by means of its being ſo much the ſeat of the Indian commerce—all which have contributed to place Great Britain in its preſent elevated rank in the ſcale of nations—contraſting theſe immenſe advantages with the modicum received by the Proprietors, by whoſe funds and at whoſe riſk the firſt territorial conqueſts were achieved, the greater intereſt of the Nation in every addition given to the ſecurity of Britiſh India cannot be diſputed; and therefore inſtead of rendering the Company liable to the whole charge of any conqueſt not abſolutely neceſſary to the ſafety of its former poſſeſſions, it may fairly be queſtioned whether it ſhould pay any part. It may alſo on the ſame grounds be queſtioned, whether it ſhould pay the whole expence even of the conqueſts the moſt neceſſary.

Theſe obſervations will apply ſtill more forcibly, if the expences of the Military Expeditions ſhould exceed the ability of the Indian poſſeſſions to defray; had they remained in the hands of native ſovereigns, theſe ſovereigns would certainly have regulated their ſyſtem of military operations by their actual revenue, becauſe they could not have had credit to eſtabliſh the practice of funding debt. It is the commercial credit and opulence of the Eaſt India Company which has introduced this practice into India, and upon this commercial foundation moſt of the brilliant achievements accompliſhed there in the laſt thirty years have reſted; though there are perſons (not connected with Adminiſtration) who ſeem willing to forget all that the Company have done in obtaining and ſupporting our Empire in the Eaſt. But undoubtedly the demand upon this reſource muſt have its juſt bounds, and theſe bounds may be fairly contended for, without ſubjecting the Company to the imputation of acting upon narrow principles of commercial parſimony. Of the enormous Indian debt, exceeding 20 millions ſterling, which the Company now owe, a very great part has been incurred by wars, by which ſo far as they have been advantageous, the Nation is at this moment, in its general intereſts, reaping the advantages, at the ſame time that the capital ſtock of the Proprietors from which they have long derived, as already obſerved, only the common intereſt, is, in fact, charged, ſo far as it will go, for the payment of that debt, which has been ſwelled by the very Expeditions under conſideration. Whilſt this is the caſe, whilſt the Indian debt goes on increaſing, notwithſtanding all the acceſſions of new territory, whilſt the Engliſh capital of the Company is liable to make good that debt, and whilſt all the proſpects of compenſation long held out to the Proprietors, are ſtill removed to a diſtant, uncertain day, it cannot be equitable that they ſhould be charged with the coſt of any foreign enterprizes which are rather expedient than neceſſary, which have for their object more the annoyance of the enemy than the ſafety of our poſſeſſions, and of which the benefits redound more to the Nation than to the Company. Leaſt of all, ſhould this be the caſe with reſpect to conqueſts made by the Company, and given up on a peace for the general intereſt; and of all the conqueſts made in the laſt war in India, none were retained but Ceylon, which the Government has taken for itſelf.

4th. Upon the whole, therefore, the leaſt that can be concluded in favour of the Company is, that thoſe Conqueſts or Expeditions which were not at all neceſſary to the ſecurity of Britiſh India, but which have been productive of advantages to the State, ſhould be at the ſole charge of the Government; ſuch are the Expeditions to Manilla, Mauritius, to the Cape, to Malacca, the Moluccas, and to Egypt.

That thoſe conqueſts in which the Company as well as the Government have had a direct intereſt, ſhould be at their joint charge; ſuch are the acquirements on the Continent of India and the Iſland of Ceylon, ſo far as the capture of it is concerned. On this head it has been aſked on the part of Government, would the Company extend the principle of participating in expence to the wars with the Indian Powers? ſuch as that with Tippoo, &c. &c.—the anſwer, without inſiſting upon it in the preſent diſcuſſion, might reaſonably be in the affirmative, becauſe Government was materially concerned in the defence and ſecurity of the territories which were at ſtake in that war, or in the cauſes from which it originated; and it may be preſumed that had Tippoo, aſſiſted by the French, made ſuch oppoſition as eventually to threaten the ſafety of India, Government would willingly have put this country to an expence far exceeding the whole of the Company's preſent claim, to ſecure the Indian poſſeſſions, without even looking to a compenſation from them.

That under this head of joint expence may alſo be placed the charge of maintaining priſoners, which is recognized in the 157th clauſe of the Act of 1793, as a charge appertaining to Government.

And that the Company cannot be charged for the expence of keeping any places which are not

left

Report from The Committee on the Account between the Public and the East India Company, 26th *June* 1805. *Appendix, No.* 10.

left in their hands, and united to the Indian ſyſtem of Government: on which point they ſet ſo high a value, that they would have been contented to remain charged with the expence of maintaining Ceylon, had they been allowed to keep it.

If even this adjuſtment were adopted, the Company, from the high rate at which they borrowed money for the Expeditions in queſtion, the long time which they have been in advance, and the low rate of intereſt charged in the accounts as they now ſtand, would ſtill remain charged with a very heavy diſburſement on account of them.

Appendix, N° 7.

SUPPLEMENT to the Obſervations preſented by the Court of Directors to the Committee of the Houſe of Commons, on the 31ſt March 1808, reſpecting the Claims of the Company on Government.

THE chief ground on which the Commiſſioners on the part of Government, and the Committee of 1805, objected to allow the full expence incurred by the Company on account of Ceylon, the Moluccas and Malacca, the firſt of which ſettlements was made a King's Government, and the others in the general arrangements of the Peace of Amiens reſtored to the Dutch, was, that the Public had borne the whole expence of the Egyptian Expedition, with a ſhare of which the Company might very well be charged; and the Committee of 1805 have ſaid, that they have aimed at ſuch general arrangement upon the whole of the account, as might beſt reconcile, on a queſtion liable to conſiderable difference of opinion, *the fair claims of the parties.*

Now the Court of Directors preſume to think, that the arguments which have been advanced to ſhew, that the Company ought to be charged with a part of the expence of the Egyptian Expedition, have been ſucceſsfully anſwered. But ſuppoſing the Company juſtly chargeable with a ſhare of that expence, ſuppoſing even that ſhare to be made one half, which is a proportion far beyond what, upon a juſt application of the principle, the Indian territory can afford or fairly be burthened with for any ſuch expence, ſtill this mode of ſettlement would be far leſs injurious to the Company than the one which has been adopted, as will moſt clearly appear by the following ſtatement, formed upon the laſt ſettlement made of the charges of the capture and maintenance of Ceylon, the Molucca Iſlands, Malacca, and the Egyptian Expedition.

The Company are charged with half the expence of the maintenance of Ceylon, the Moluccas and Malacca, which is as follows:

Ceylon - - - - - - - - - - - -	£. 1,205,656
Eaſtern Iſlands, &c. - - - - - - - - - - -	1,321,859
	£. 2,527,515
Deduct half the profit on Spices which the Company have moreover allowed to Government - - - - - - - - - - - -	554,531
Remains a clear deduction from the charge made by the Company againſt Government - - - - - - - - - - - -	£. 1,972,984
The whole amount of expence incurred by the Company for the Egyptian Expedition, on the 1ſt March 1808 is £. 2,861,392, one half of which, if charged to the Company, would be - - - - - - - - - -	1,430,696
Difference - - -	£. 542,288

So that by the mode of ſettlement adopted by the Committee of 1805, on the ſuppoſition of a fair adjuſtment of the claims of the Parties, the Company ſuffer more than if the principle of an equal participation of expence had, in following up what the Commiſſioners on the part of Government contended would be juſt, been applied to the ſeveral Expeditions to Ceylon, the Eaſtern Iſlands and Egypt, to the extent of £. 542,288; which ſum the Company contend to be due to them upon the principles maintained in favour of Government; but, upon the principles they themſelves maintain, they claim the whole ſum of £. 1,972,984.

East-India Houſe,
24th May 1808.

Appendix, N° 8.

AVERAGE of the under-mentioned RECEIPTS and PAYMENTS of The EAST INDIA COMPANY, in ENGLAND, for the following Periods; together with an Eſtimate of the ſame for the current Year, from 1ſt March 1808 to 1ſt March 1809.

	Average of 5 Years from 1ſt March 1798 to 1ſt March 1803.	Average of 5 Years from 1ſt March 1803 to 1ſt March 1808.	Average of 10 Years from 1ſt March 1798 to 1ſt March 1808.	Eſtimate from 1ſt March 1808 to 1ſt March 1809.
RECEIPTS:	£.	£.	£.	£.
Company's Goods ſold	7,133,142	5,520,329	6,326,735	4,932,146
Hon. Board of Ordnance, for Saltpetre	24,049	68,000	46,025	185,000
Charges and Profit on Private Trade	167,966	152,555	160,260	80,000
Freight on D°	—	—	—	—
Intereſt received of the Bank on the Company's Share of Annuities	36,227	36,224	36,225	36,226
	7,361,384	5,777,108	6,569,245	5,233,372
PAYMENTS:				
Cuſtoms	367,229	108,717	237,973	59,884
Freight and Demorage	1,511,693	1,512,615	1,512,154*	1,788,405
Goods and Stores exported, and Bullion	2,481,083	2,983,965	2,732,524	2,044,959
Bills of Exchange from India	900,054	523,876	711,965	1,122,175
D° China	556,007	525,310	540,658	855,856
Charges General, including Supra Cargoes, Commiſſion, Intereſt on Loans, &c. &c.	725,376	736,622	730,999	758,000
Dividends on Stock, and Intereſt on Bonds	709,391	742,500	725,945	857,000
Pay to Marine and Military Officers on Furlough and retired from Service	45,796	127,384	86,590	160,000
	7,296,629	7,260,989	7,278,808	7,646,279

East India Houſe, 12th May 1808.

(Errors excepted.)

Cha' Cartwright, Accountant Gen'.

* In this way of ſtating the Accounts, the eſtimated Freight on Private Trade is left out; for which reaſon the Amount of this Head is not the ſame here as in the Annual Account laid before Parliament.

Appendix,

COMPARISON of the Fixed and Permanent Sources of RECEIPTS and PAYMENTS a temporary or occaſional nature, ſuch as Tea Duties, Money borrowed, Payments made by

RECEIPTS.	1ſt Mar. 1793 to 1ſt Mar. 1803.	1ſt Mar. 1803 to 1ſt Mar. 1808.	More, latter period.	Leſs, latter period.
	£.	£.	£.	£.
Company's Goods, including Saltpetre to the Board of Ordnance - -	35,785,958	27,941,646	—	7,844,312
Charges and Profit on Private Trade -	839,828	762,775	—	77,053
Intereſt on the Annuities - - -	181,134	181,119	—	15
£.	36,806,920	28,885,540	—	7,921,380

Total Receipts from 1ſt March 1798 to 1ſt March 1803 - - - - -			36,806,920
Payments - - D° - - - D° - - - - - -			36,483,145
		Surplus £.	323,775
Total Receipts from 1ſt March 1803 to 1ſt March 1808 £.	28,885,540		
Payments - - D° - - - D° - -	36,304,951		
		Deficiency	7,419,411
		Deficiency £.	7,095,636
Supplied as under:			
Balance Caſh, 1ſt March 1798 - - - - - - - - -			540,645
Receipts from Government on account of the Company's Claims - -			3,449,960
D° - - - D° - - for Ships ſold - - - - - -			169,986
Loyalty Loan ſold - - - - - - - - - - -			769,737
Bond Debt increaſed - - - - - - - - - -			2,396,762
Duty on Tea in the Company's hands on 1ſt March 1808 - - -			1,331,508
Received from ſeveral: Compoſition for ſtaying Law Proceedings - -			50,236
		£.	8,708,834
Deduct:			
Balance Caſh, 1ſt March 1808, including Tea Duty - -	£. 723,692		
Private Trade Goods, more paid than received - - -	215,135		
Almſhouſes at Poplar - - D° - - - - -	30,322		
Repaid the Bank for Loans - - - - - -	350,000		
Captains of worn-out Ships - - - - - -	294,049		
			1,613,198
		£.	7,095,636

Eaſt India Houſe, 12th May 1808.

(Errors excepted.)

N° 9.

in ENGLAND, of The EAST INDIA COMPANY; exclusive of Receipts and Payments which are of Government, and Private Trade, beyond the Charges and Profit thereon, in the following Periods.

PAYMENTS.	1st Mar. 1798 to 1st Mar. 1803.	1st Mar. 1803 to 1st Mar. 1808.	More, latter period.	Less, latter period.
	£.	£.	£.	£.
Customs - - - - - -	1,836,148	543,588	- - -	1,292,560
Freight - - - - - -	7,558,465	7,563,076	4,611	—
Exports - - - - - -	12,405,416	14,919,825	2,514,409	—
India and China Bills - - -	7,280,303	5,245,929	- - -	2,034,374
Charges General - - - -	3,626,879	3,683,112	56,233	—
Officers Pay - - - -	228,981	636,920	407,939	—
Interest and Dividends - - -	3,546,953	3,712,501	165,548	—
Captains of worn-out Ships - -	—	—	—	—
£.	36,483,145	36,304,951	3,148,740	3,326,934
				3,148,740
			£.	178,194

Chas Cartwright,
Accountant Genl.

Appendix,

ACCOUNT of SALES for Ten Years, from 1798-9 to 1807-8;

	1798-9.	1799-800.	1800-1.	1801-2.	1802-3.
CHINA:	£.	£.	£.	£.	£.
Teas - - -	3,368,608	3,665,321	3,479,218	3,358,284	3,562,653
China Raw Silk -	182,535	71,104	81,683	104,229	131,722
China Ware - -	4,032	—	—	—	—
Nankeens - - -	88,099	58,557	55,480	76,642	54,485
Wrought Silks - -	9,009	- - -	- - -	- - -	4,197
Drugs - - -	- - -	- - -	- - -	249	195
China Total - - £.	3,652,283	3,794,982	3,616,381	3,539,404	3,753,252
INDIA:					
Bengal Piece Goods -	1,219,818	1,056,840	1,406,879	1,179,447	660,019
Coaſt - - Dº - -	1,560,470	693,196	963,706	751,727	516,041
Surat and Anjengo -	193,202	177,901	205,283	11,751	184,436
Bengal Raw Silk -	322,873	390,149	297,645	395,410	269,249
Pepper - - -	331,625	256,784	317,147	269,246	172,058
Sugar - - -	457,545	123,869	246,569	147,191	102,151
Coffee - - -	17,688	26,625	42,264	- - -	- - -
Saltpetre - - -	226,742	410,928	228,250	96,880	156,396
Spices - - -	172,637	368,635	241,573	232,894	192,856
Cotton Wool - -	84,686	33,653	12,495	—	—
Drugs, &c. - -	79,704	26,979	16,989	2,397	62,978
India, Total - - £.	4,666,990	3,565,559	3,978,800	3,086,943	2,316,384
Total, India and China £.	8,319,273	7,360,541	7,595,181	6,626,347	6,069,636

EAST INDIA HOUSE,
10th May 1808.

(Errors excepted.)

N° 10.

distinguishing INDIA and CHINA, and the SPECIES of GOODS from each.

1803-4.	1804-5.	1805-6.	1806-7.	1807-8.	
£.	£.	£.	£.	£.	CHINA:
3,484,448	3,148,540	3,620,904	3,566,048	3,795,612	Teas.
100,028	100,732	54,555	92,585	51,144	China Raw Silk.
—	—	—	—	—	China Ware.
43,828	58,223	65,240	49,525	—	Nankeens.
1,373	- - -	- - -	888	—	Wrought Silks.
—	—	—	—	—	Drugs.
3,629,677	3,307,495	3,740,699	3,709,046	3,846,756	China Total.
					INDIA:
672,031	438,964	620,454	498,134	260,262	Bengal Piece Goods.
419,901	449,731	529,315	186,273	136,177	Coaſt - - - D°.
91,218	14,679	84,617	92,755	36,381	Surat and Anjengo.
292,659	409,192	219,904	192,244	268,066	Bengal Raw Silk.
223,078	141,588	121,844	38,266	75,840	Pepper.
56,879	208,059	294,704	144,506	202,487	Sugar.
37,344	- - -	36,322	39,358	18,731	Coffee.
239,170	129,192	217,769	186,896	179,932	Saltpetre.
174,359	153,286	114,246	68,092	116,502	Spices.
—	—	—	—	—	Cotton Wool.
29,757	8,335	15,724	25,550	15,837	Drugs, &c.
2,236,396	1,953,026	2,254,899	1,472,074	1,310,215	India Total.
5,866,073	5,260,521	5,995,598	5,181,120	5,156,971	Total India and China.

Chas *Cartwright*,
Accountant Genl.

Appendix, N° 11.

Veneris 13° *die Maij*, 1808.

EXAMINATION of CHARLES CARTWRIGHT, Eſquire, Accountant General of the Eaſt India Company.

HAVE you made up an Account of the ſuppoſed value of the Company's Goods unſold in their warehouſes, on the 1ſt of March 1808?—I have, the amount is £. 7,815,305.

Explain to the Committee the principles upon which you made up that account, and how you took the value of the different articles.—My principal guide in valuing thoſe articles in which there is not a probability of material change, ſuch as Teas, &c. is the price at which the articles ſold at the preceding ſale, and all the articles in this valuation have been valued upon this principle; that Piece Goods have been valued lower than the prices they ſold for in the preceding years; Pepper alſo is in the like predicament; and, ſince the valuation, Silk in a conſiderable degree has increaſed in price as well as pepper.

AN ACCOUNT, exhibiting the Prime Coſt of the COMPANY'S GOODS in Warehouſe in each Year, from 1798 to 1808; together with the Prime Coſt of the COMPANY'S IMPORTS and SALES reſpectively in the ſame Period, and the SALE VALUE of the Goods unſold at the end of each Year.

	Prime Coſt of the Goods in Warehouſe, unſold at the Commencement of the Year.	Prime Coſt of the Goods imported in the Year.	TOTAL.	Prime Coſt of the Goods ſold in the Year.	Prime Coſt of the Goods unſold at the end of the Year.	Sale Value of the Goods unſold at the end of the Year.
	£.	£.	£.	£.	£.	£.
1798/9	2,746,339	5,738,671	8,485,010	3,828,495	4,656,515	8,481,815
1799/800	4,656,515	2,600,007	7,256,522	3,772,639	3,483,883	5,788,571
1800/1	3,483,883	2,572,232	6,056,115	4,191,727	1,864,388	3,726,000
1801/2	1,864,388	3,473,530	5,337,918	3,351,378	1,986,540	4,011,078
1802/3	1,986,540	3,228,818	5,215,358	3,155,630	2,059,728	4,259,554
1803/4	2,059,728	3,925,961	5,985,689	3,242,822	2,742,867	4,764,344
1804/5	2,742,867	3,929,870	6,672,737	2,950,755	3,721,982	6,446,585
1805/6	3,721,982	3,816,242	7,538,224	3,340,916	4,197,308	7,600,012
1806/7	4,197,308	2,624,879	6,822,187	2,949,396	3,872,791	6,875,158
1807/8	3,872,791	3,157,965	7,030,756	2,852,316	4,178,440	7,815,305

East India Houſe,
30th March 1808.

(Errors excepted.)

*Cha*ˢ *Cartwright*,
Accountant Genˡ.

Appendix, N° 12.

Martis, 24° die Maij, 1808.

EXAMINATION of Mr. ROBERT BROWN.

I AM a very large dealer in Eaſt India cotton goods.

Has the conſumption of Eaſt India cotton goods in this country increaſed or decreaſed?—It has decreaſed very conſiderably.

Have Eaſt India cotton goods in this country increaſed in their price, or decreaſed?—Some few fabrics of muſlins have increaſed; but ſpeaking generally of Eaſt India cotton goods, they are lower.

Do thoſe articles in which the price has increaſed, bear a ſmall or a large proportion to the Eaſt India Company's ſale of piece goods?—A very ſmall proportion.

When you ſay, that the prices of certain articles have increaſed, do you mean relative to the late prices of thoſe articles, or the average prices for ſome years back?—I mean relatively to the late prices.

Were thoſe late prices higher or lower than the average prices?—I think I can ſtate, that they were from 25 to 30 per-cent. lower than the average prices of ſix or ſeven years paſt.

Has the preſent price of thoſe articles, which you ſtate to have increaſed, riſen up to the average price?—I think it has: ſpeaking generally of Eaſt India goods, the preſent price is conſiderably lower than the average of the laſt ſix or ſeven years.

To what do you aſcribe the fall of the price of Eaſt India goods for the home conſumption?—Certainly, to the interference of the Britiſh manufactures.

From your knowledge of the trade, are you enabled to ſtate it as a fact, that the Britiſh manufactures have interfered materially with the ſale of the Eaſt India cotton goods?—I am able to ſtate it as a fact conſiſtent with my own knowledge, that they have interfered, ſo much ſo, that our houſe have been under the neceſſity of keeping the Britiſh muſlins within the laſt two years to furniſh the aſſortment for our own immediate connections.

Then your opinion is, as a perſon converſant with the trade, that the Britiſh manufactures have materially interfered, and are likely to continue to interfere with the ſale of the Company's cotton goods for home conſumption?—Certainly.

With regard to Eaſt India cotton goods for exportation, has it increaſed or diminiſhed in a conſiderable degree?—It has diminiſhed in a conſiderable degree.

To what cauſes do you attribute that diminution?—Principally to the want of intercourſe with the Continent, but in a material degree to the improvements made in the Britiſh manufacture of cotton goods, which now ſupplant the India for many purpoſes upon the Continent, and particularly in the printing manufactories, in which Eaſt India cotton goods were formerly alone uſed.

Are you a large exporter of cotton goods?—I am, but principally of India; our exportation has very conſiderably diminiſhed within theſe few years.

Do you aſcribe the diminiſhed ſale of the Eaſt India cotton goods, in any and what degree to the improvement of the manufactures upon the Continent?—I think that the improved ſtate of the cotton manufactures upon the Continent has not intirely prevented the exportation from this country, for when the duty on the Continent was about 40 per-cent. very large quantities were exported, and that it is only ſince the abſolute prohibition has taken place, that the cotton manufactures of the Continent have greatly increaſed.

From what period do you date the abſolute prohibition on the Continent?—Between two and three years ago.

Do you think the interference of the Britiſh goods with the Eaſt India Company's goods is likely to continue?—I think it is likely to continue with increaſed effect.

Examination of Sir ROBERT PEEL, Bart. a Member of the Committee.

Having been examined, ſaid, That he was of opinion with the witneſs, Mr. Robert Brown, that the ſale of Eaſt India cotton goods has been of late years very much interfered with in Great Britain by ſimilar fabrics manufactured at home. He begged leave to ſtate in addition, that though the prices of labour and the raw material are much lower in the Eaſt Indies than in this country, yet theſe advantages are more than counterbalanced by the following circumſtances. The invention of ingenious machinery by Britiſh ſubjects has very much leſſened and aſſiſted human labour, and, what is perhaps of more importance, the manufacture is eſtabliſhed in the ſeat of conſumption, and the home trader is enabled with facility to ſupply the demand and to accommodate himſelf to the changes that ſo frequently take place in fancy articles; that the Britiſh cotton goods muſt likewiſe have very much interfered with the ſale of Eaſt India cotton goods on the Continent of Europe, from the cauſes above ſtated, and lately theſe markets have been loſt by the hoſtility of France; that he deemed it incumbent on him to ſtate, that in conſequence of the cotton manufactures on the Continent of Europe being eſtabliſhed on Britiſh improvements, he apprehends that a return of peace would not reſtore to the Eaſt India Company their accuſtomed demand to that part of the globe for cotton goods.

Appendix, N° 13.

AN ACCOUNT of BILLS OF EXCHANGE paid by The EAST INDIA COMPANY; from 1ſt March 1798 to 1ſt March 1803.

	CHINA.			INDIA DEBT.			Indian Debt, Old Regiſter'd Debt.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
From 1ſt March 1798 to 1ſt March 1799	430,051	3	10	204,715	12	11	482,895	2	5
1799 to - - - 1800	831,826	19	1	380,032	17	3	621,744	19	3
1800 to - - - 1801	653,216	11	1	379,532	8	1	796,516	6	5
1801 to - - - 1802	475,728	16	—	640,470	16	1	475,590	6	1
1802 to - - - 1803	395,940	11	4	502,183	6	2	166,445	17	9
£.	2,786,764	1	4	2,106,935	—	6	2,543,192	11	11

TOTALS.

	£.	s.	d.
1798 to 1799 -	1,117,661	19	2
1799 to 1800 -	1,833.604	15	7
1800 to 1801 -	1,829,265	5	7
1801 to 1802 -	1,591,789	18	2
1802 to 1803 -	1,064,569	15	3
£.	7,436,891	13	9

MEMORANDUM:

The Total Amount of Bills of Exchange paid as ſtated in this Account, will not agree with the Amount of Bills of Exchange paid, as ſtated in the Receipts and Payments; the Amount of Bills received, drawn in favour of the Company, being deducted in the latter Account.

(Errors Excepted.)

East India Houſe, the 9th May 1808.

Cha[s] Cartwright,
Accountant Gen[l].

Appendix, N° 14.

AN ACCOUNT of BILLS of EXCHANGE paid by The EAST INDIA COMPANY; from 1ſt March 1803 to 1ſt March 1808.

	CHINA.			INDIA DEBT.			Indian Debt, on the Regiſter.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1ſt March 1803 to 1ſt March 1804 -	250,626	18	10	617,156	6	1	89,996	18	7
1804 to - - - 1805 -	513,149	16	3	483,307	5	1	19,986	12	2
1805 to - - - 1806 -	442,886	18	1	600,886	6	10	16,512	12	3
1806 to - - - 1807 -	641,994	16	8	520,338	4	6	50,223	19	5
1807 to - - - 1808 -	783,252	12	6	885,559	17	3	3,167	17	4
£.	2,636,911	2	4	3,107,247	19	9	179,887	19	9

	£.	s.	d.
1803 to 1804 - -	957,780	3	6
1804 to 1805 - -	1,016,443	13	6
1805 to 1806 - -	1,060,285	17	2
1806 to 1807 - -	1,212,557	—	7
1807 to 1808 - -	1,676,980	7	1
£.	5,924,047	1	10

MEMORANDUM:

The Total Amount of Bills of Exchange paid, as ſtated in this Account, will not agree with the Amount of Bills of Exchange paid as ſtated in the Receipts and Payments; the Amount of Bills received, drawn in favour of the Company, being deducted in the latter Account

(Errors Excepted.)

East India Houſe, 9th May 1808.

Cha[s] Cartwright,
Accountant Gen[l].

Appendix, N° 15.

IN an estimate of stock at China to the end of the season, say March 1808, made up and transmitted to China in the month of February last, a balance was calculated to remain there of tales 2,755,505*, after provision made for the cost of the cargoes to be shipped for Europe to arrive in England in 1808-9, for all the contingent expences of the factory, and for a remittance to Bengal of 600,000 tales, without estimating any Bills of Exchange to be drawn upon the Court; and the Bengal Government, per their separate Finance Letter to the Court of the 14th September 1807, state their having requested the Supracargoes at Canton, in a letter dated August 1807, to receive no more cash for Bills of Exchange upon the Court, except what might be tendered by the Commanders and Officers of the Company's ships, in part of their privilege. Under these circumstances, from an ample provision of funds on the one hand, and from the request of the Bengal Government on the other, it is presumed that a debt of £. 100,000. for Bills of Exchange from China, as inserted in the Account of Debts and Credits of the East India Company, as they will stand on the 1st March 1809, will be fully equal to the sum that may be then owing. The Court's letter to Canton of the 26th February 1808, directs that no Bills are to be drawn on the Court while a favourable exchange offers on the several Presidencies in India.

* Value in sterling money £. 918,501. 13*s*. 4*d*.

East India House, 13th May 1808.

Chas Cartwright,
Accountant Genl.

Appendix, N° 16.

ABSTRACT ACCOUNT of the Sums paid in ENGLAND for CHARGES GENERAL in the under-mentioned Years, under the following Heads.

	1805/6.	1806/7.	1807/8.
	£.	£.	£.
Political Charges - - - - - - -	250,492	172,131	205,026
Commercial Charges - - - - - -	385,628	376,090	* 471,045
Articles for which a Value remains - -	51,517	63,368	58,426
Articles usually classed with Charges of Merchandize which do not properly belong to that head - - - - - - -	12,662	12,064	† 66,931
£.	700,299	623,653	801,428

East India House, 30th March 1808.

(Errors excepted.)

Chas Cartwright,
Accountant Genl.

* Paid for Supracargoes Commission, the greater part of Two Years Commission, for Stamps on new Bonds issued, and Property Tax on the Interest of Bonds.

† This Amount contains Two Years Interest on the Bank Loan.

Appendix,

AN ESTIMATE OF THE DEBTS AND CREDITS of The EAST INDIA COMPANY,

	£.
To Balance of Cash deficient on 1st March 1809	876,700
To Bonds bearing Intereſt	4,900,000
To D° - not bearing Intereſt	15,517
To Bills of Exchange unpaid from China	100,000
To - - D° - - - - - - India	800,000
To Cuſtoms on Goods ſold and unſold	143,000
To the Bank for a Loan, on Mortgage of the Annuities that may be ſold per Act of 1788	700,000
To - D° - for a Loan on Bond	100,000
To - D° - for Intereſt on the above Loans	10,667
To Freight and Demorage	180,000
To Supra Cargoes Commiſſion on all Goods ſold and unſold	90,000
To Proprietors of Private Trade, on all Goods ſold	—
To Almshouſes at Poplar	66,000
To what owing in the Department of the Committee of Shipping, excluſive of Exports	120,000
To what owing for Exports of former Seaſons	40,000
To what owing to the Warehouſe Contingent Fund	12,000
To Warrants paſſed the Court, unpaid	40,000
To what owing for Tea returned by the Buyers, and reſold	971
To Intereſt on Bonds	73,000
To Dividends on Stock	66,000
£.	8,333,855
BALANCE in favour of the Company, in England, on the 1ſt March 1809, after Payment of all the Debts in England	2,819,587
£.	11,153,442

N° 17.

in ENGLAND, exclusive of their CAPITAL STOCK, as they will stand on the 1st March 1809.

	£.
By what due from Government to the Company	1,200,000
By the Amount of Goods sold, not paid for	265,000
By the Honble Board of Ordnance, for Saltpetre delivered	75,000
By the Value of Goods in England unsold	8,379,000
By the value of Ships, Sloops and Vessels, exclusive of those stationed Abroad	102,500
By the Value of the East India House and Warehouses	* 1,100,000
By what owing from sundry Persons returned from India, and in India, to be repaid in England	31,942
£.	11,153,442

* An addition is made to the Value of the East India House and Warehouses by reason of the Sum of £. 27,600. which will be expended for Buildings in the course of this Year, which is included in the Estimate of Receipts and Disbursements to the 1st March 1809.

The estimated Value of Goods expected to be received from India and China in the Year 1809/10 is £. 5,271,000. to purchase which large Payments have been and will be made in England previous to the 1st March 1809. It is taken at the same Amount as the preceding Year, having no information from which a new Estimate might be made.

Of the Sum of £. 2,460,000. claimed to be due to the Company by the Public on the 1st March 1808, only £. 1,500,000. is computed to be paid.

Appendix, N° 18.

AN ACCOUNT, Shewing the AMOUNT of the PAYMENTS made in ENGLAND previous to 1st March 1808, and the Amount estimated to be paid before 1st March 1809, on account of CARGOES to arrive after the latter Period.

	£.
Exports paid for on 1st March 1808	1,477,477
Impress Advance for Freight on Ships to arrive after 1st March 1809	75,000
Exports paid and estimated to be paid between 1st March 1808 and 1st March 1809	1,994,959
£.	3,547,436

(Errors Excepted.)

East India House,
13 May 1808.

Chas Cartwright,
Accountant Genl.

Appendix,

AN ESTIMATE of the DEBTS and CREDITS of The EAST INDIA COMPANY Together with an Eſtimate of the Value of GOODS expected to be receive

	£.
To Balance of Caſh deficient on 1ſt March 1809	876,700
To Bonds bearing Intereſt	4,900,000
To - D° not bearing Intereſt	15,517
To Bills of Exchange unpaid from China	100,000
To - - Ditto - - - - - India	800,000
To Cuſtoms on Goods ſold and unſold	143,000
To the Bank, for a Loan on Mortgage of the Annuities that may be ſold per Act of 1788	700,000
To - D° - for a Loan on Bond	100,000
To - D° - for Intereſt on the above Loans	10,667
To Freight and Demorage	180,000
To Supracargoes Commiſſion on all Goods ſold and unſold	90,000
To Almshouſes at Poplar	66,000
To what owing in the Department of the Committee of Shipping, excluſive of Exports	120,000
To - D° - for Exports of former Seaſons	40,000
To - D° - to the Warehouſe Contingent Fund	12,000
To Warrants paſſed the Court, unpaid	40,000
To what owing for Teas returned by the Buyers, and re-ſold	971
To Intereſt on Bonds	73,000
To Dividends on Stock	66,000
	8,333,855
BALANCE in favour, after Payment of all Debts in England	3,779,587
	12,113,442
To Balance - £	9,050,587

(Errors Excepted.)

East India Houſe, the 13th May 1808.

Cha[s] Cartwright,
Accountant Gen[l].

N° 19.

in ENGLAND, exclusive of their CAPITAL STOCK, as they will stand on 1st March 1809; from INDIA and CHINA, in the course of the Year 1809-10.

		£.
By what due from Government to the Company		1,200,000
By the Amount of Goods sold, not paid for		265,000
By the Honourable Board of Ordnance, for Saltpetre delivered		75,000
By the Value of Goods in England unsold		8,379,000
By the Value of Ships, Sloops and Vessels, exclusive of those stationed Abroad		102,500
By the Value of the East India House and Warehouses		* 1,100,000
By what owing from Government for Stores and Supplies to His Majesty's Troops, on 1 Mar. 1808	2,460,000	960,000
Estimated to be received from Government	1,500,000	
By what owing from sundry Persons returned from India, and in India, to be repaid in England		31,942
	£.	12,113,442
BALANCE in favour as per Contra	3,779,587	
Add, The Estimated Value of Goods expected to be received from India and China, in the Year 1809/10	† 5,271,000	9,050,587

* An Addition is made to the Value of the East India House and Warehouses, by reason of the Sum of £. 27,600, which will be expended for Buildings in the course of this Year, which is included in the Estimate of Receipts and Disbursements to the 1st March 1809.

† The Goods expected to arrive in 1809-10 are taken at the same Amount as the preceding Year, having no information from which a new Estimate might be made; the Net Produce of which, after the Payment of all Duties, &c. in England, will be £. 3,660,360, and the Amount of Payments made in England, and estimated to be made to 1 March 1809, for Cargoes to arrive in England after that period, is £. 3,547,436.

Appendix, N° 20.

Jovis, 19° die Maij, 1808.

EXAMINATION of SAMUEL PEPYS COCKERELL, Eſquire.

YOU are Surveyor of the Eaſt India Company?—I am.

Have you ſurveyed the Eaſt India Houſe and the Warehouſes for the purpoſe of affixing a value on them?—I have not critically ſurveyed the whole of them, but I have a general knowledge of them, and have the plans and dimenſions of each.

At the end of laſt year you put a value of £. 1,072,400. upon the Eaſt India Houſe, the Warehouſes and other Buildings belonging to the Eaſt India Company; how came you to affix that value?—In the year 1807 I followed the valuation that had been made by Mr. Holland, my predeceſſor in the Company's ſervice, adding to it the ſums that had been laid out in purchaſes and new buildings in the current year. I have ſince compared that value with the Company's warehouſes and other buildings in different parts, and find it ſo near to my own judgment of it, that I again took the ſame rule in the year 1808, upon which the return of £. 1,072,400 was made.

Suppoſing that you were placed between two parties, to ſay what one ſhould pay and the other receive as the value of the buildings in queſtion, what would be the ſum that you would place it at?—The ſum I have mentioned in my return.

(East India Company.)

FIRST REPORT

From the SELECT COMMITTEE on the Affairs of

The EAST INDIA Company.

Ordered to be printed 25th May, 1808.

261.

SECOND REPORT

FROM THE

SELECT COMMITTEE

ON THE

Affairs of The EAST INDIA Company.

Ordered, by The Houſe of Commons, *to be printed*, 11 *May* 1810.

The SELECT COMMITTEE appointed to enquire into the preſent State of the Affairs of *The Eaſt India Company*, and to report the ſame, as it ſhall appear to them, to the Houſe, with their Obſervations thereupon; and alſo to report their Proceedings from time to time to The Houſe; and to whom the Petitions of *The United Company* of Merchants of England trading to The *Eaſt Indies*, were ſeverally referred;——HAVE, purſuant to the Orders of the Houſe, further examined the Matters to them referred; and have agreed upon the following REPORT:

YOUR Committee propoſe, in this Report, to ſubmit to the conſideration of the Houſe, a detailed Statement of the Ordinary Revenues and Charges of the Eaſt India Company's Territorial Poſſeſſions, and a compariſon of the amount of thoſe Revenues and Charges at the laſt renewal of the Company's Charter in 1793, with their preſent amount, according to the lateſt advices which have been received from India.

On the occaſion of renewing the Charter in 1793, every exertion was employed for the diſcovery of the extent of the Company's reſources, both political and commercial, and calculations were made with every practicable attention to accuracy, grounded upon the actual experience of preceding years, as it regarded both Receipt and Expenditure. Appendix, N° 1.

The propriety of taking this as the period for the commencement of an inveſtigation, is ſtill further eſtabliſhed by the conſideration that the arrangement then made was upon the moſt extenſive ſcale, embracing the entire ſtate of the concern both abroad and at home, and a line was drawn for the diſtribution of the expenditure in India, whether for the expences of Government or the Intereſt upon the Debts. A principle was alſo eſtabliſhed for the application of the ſurplus produce of the Revenues, which, on the calculations above adverted to, was fairly expected to ariſe. Act 33 Geo. III. Cap. 52. Sec. 107.

It was likewiſe preſcribed that the Court of Directors of the Eaſt India Company, ſhould annually lay before Parliament diſtinct Accounts of the Revenues and of the Diſburſements in India, with the amount of the ſales of Goods and Stores received from Europe, the ſtate of their Debts and Aſſets, together with an Account of the Proceeds of the Home Treaſury, and of the Debts and Aſſets in England. Act 33 Geo. III. Cap. 52. Sec. 126.

The directions of the Act before referred to have been obeyed on the part of the Court of Directors as far as practicable. The Home Accounts have been uniformly preſented at the preſcribed period. The loſs and capture of ſome of the ſhips from Bengal, containing the moſt material documents from which the Statements reſpecting the concern in India are prepared, has materially interfered with the regularity which would likewiſe have been obſerved as to their preſentation in due time; thoſe of the year 1807-8, which ſhould have been upon the Table of the Houſe in the laſt Seſſion, having

having been omitted, with the exception of a ſhort Abſtract of the Revenues and Charges of India for that year, and the Account of the Debts. During the preſent Seſſion, the whole maſs of the Accounts for the year 1807-8, properly belonging to the laſt year, has been preſented to the Houſe, and thoſe of the year 1808-9 within the ſtatutory period; but, owing to the loſs of the documents above adverted to, and from the non-receipt of ſeveral Statements from Bengal, neither the actual Accounts of the Revenues and Charges of that Preſidency for the years 1807-8, and 1808-9, nor the Eſtimate of 1809-10, could be completely ſhewn in detail under the various heads, according to the plan in uſual practice.

Your Committee do not intend to enter upon any conſideration of the policy or the prudence of the financial arrangements of the year 1793, but merely to ſtate them in their original form and ſhape as to figures; nor is it intended, in the examination of the progreſs of their operation from year to year, to make any remarks upon the various changes which will be diſcovered, further than ſuch as ſhall be found neceſſary to furniſh explanations of the cauſes of thoſe changes.

The nature or deſcription of the Accounts is ſuch as to afford, in each year, a view of the amount of the Revenues derived from the Poſſeſſions in India, and of every Charge incurred in the Government and defence of them, with the Intereſt payable upon the Debts. They likewiſe ſhew the amount of thoſe Debts, and of the effective property of the Eaſt India Company, commonly termed the Quick Stock.

The calculations on which the financial arrangements were made in the year 1793, at the commencement of the preſent Charter of the Company, have been adverted to. It is preſumed to be material to examine, at this time, how far thoſe calculations, though governed by the actual experience of paſt years, and regulated by a due attention to exiſting circumſtances at the time they were made, have been juſtified in the reſult; and as that examination could not be better purſued than by combinations, as far as practicable in one view, of the Reſources and of the Charges as then eſtimated, and as by the actual Accounts of ſucceeding years, Statements have been drawn up accordingly, which are hereunto annexed.

Appendix, N° 2. and Supplements 3, 4, 5. Appendix, N° 6. and Supplements A. B. C.

Theſe Statements are prepared upon two principles, viz. the one, marked No. 2, ſhews the Revenues and Charges of India collectively, with the General Reſult as eſtimated in the year 1793, and according to the actual Accounts of each ſucceſſive year, from 1792-3 to 1808-9 inclusive, with the Eſtimate of the year 1809-10. The Supplementary Statements, marked Nos. 3, 4, 5, ſhew the Revenues and Charges of the three Preſidencies of Bengal, Madras, and Bombay reſpectively. The columns of theſe ſeveral Statements are in conformity with the heads or items of Revenue and Charge in the Accounts laid before Parliament. The ſums are taken from thoſe Accounts, and are converted into ſterling money at the rates of exchange in uſual practice, viz. at 2*s*. the current rupee, 8*s*. the pagoda, and 2*s*. 3*d*. the Bombay rupee.

By this principle or mode of ſtatement an opportunity is afforded of diſcovering the financial ſituation of each of the Preſidencies, as to its proper Income and Expenditure, during the periods under conſideration.

As that mode of Statement, though uſeful in one point of view, does not exactly anſwer the purpoſe which is eſſential to the plan on which it is propoſed to conduct the preſent examination, from not ſhewing at one view the Company's antient Revenues, diſtinguiſhed from the Revenues acquired by ceſſion or conqueſt, nor the Military Charges of India, it has been thought proper to prepare Statements upon another principle, by which theſe ends might be obtained. Theſe Statements are added to the Appendix. The General Statement, marked No. 6, ſhews the Revenues and Charges thus diſtinguiſhed, and the Supplementary Statements, marked A, B, C, ſhew the Revenues and Charges under the various heads which will be hereafter ſtated.

It is to be remarked, that the periods of Statement and the final General Reſult on both principles, are, of courſe, preciſely the ſame; and the component parts of the Statements are taken from the ſame Accounts, with only this difference, that in the Statement marked No. 6, with its Supplements, adjuſtments have been made of the ſeveral heads of Revenue and Charge, in order to accommodate them to the principle on which it is propoſed to proceed on the examination of them reſpectively. The

Reſults

Reſults in both Statements are excluſive of the Commercial Charges not added to the Invoices.

It is to be regretted that the two laſt years, 1807-8 and 1808-9, and the Eſtimate 1809-10, are neceſſarily incomplete from the want of the Bengal Accounts, which has already been adverted to, as, from this circumſtance, the ſeparation of the Revenues and Charges of the Conquered Diſtricts cannot be made as in former years; but it does not affect the General Reſult.

Theſe Statements, it will be obſerved, apply ſolely to the Revenues and Charges. The Property or Effects, and the Debts of the Company in India, are likewiſe objects of conſideration. Statements of them reſpectively, from 1792 to 1809, have therefore been prepared. Appendix, N°7&8.

It is firſt propoſed to examine the Accounts of the Revenues and Charges, as ſhewn in the Statement marked No. 6, by comparing the General Reſult eſtimated in the year 1793, with that ſhewn by the actual Accounts of the year 1808-9, and the detail of the items with ſuch of the later periods of the Statement as may be moſt ſuitable to the affording the requiſite explanations of the grounds of the difference which will be found between the two periods. In moſt inſtances the compariſon will be made with the actual Accounts of 1808-9. In thoſe inſtances where this is not found practicable, the year 1806-7, being complete, will be taken as the period of compariſon.

The Surplus Revenue was eſtimated in the year 1793 to amount to	£. 1,163,577
According to the actual Accounts of the year 1808-9, there was a Surplus Charge of	26,042
By which a leſs favourable Reſult is exhibited in the ſum of	£. 1,189,619

The difference will be found to have been entirely occaſioned by the increaſe of Charge and of Intereſt on the Debts, as the ſtate of the Revenues has improved in a moſt material degree; but it is propoſed to enter upon a detailed examination of the whole, both Revenue and Charge, as ſhewn in the Statement in which the diſtinction is made between the Revenues poſſeſſed excluſively by the Company under their antiently-eſtabliſhed rights, and thoſe acquired under ſubſidy or by ceſſion or conqueſt. Appendix, N° 6.

REVENUES.

THE firſt points for conſideration are the Revenues of the Company's antient Poſſeſſions, and the Revenues of thoſe obtained by ceſſion or conqueſt. The want of the Bengal Accounts, as before adverted to, renders it neceſſary to make the preſent compariſon in theſe inſtances with the year 1806-7.

The Revenues of the antient Poſſeſſions were eſtimated in 1793 at	£. 5,523,625
In the year 1806-7 their amount was	7,794,643
being an increaſe of	£. 2,271,018
The Revenues from Subſidies and from the Collections of the Ceded Countries, were eſtimated in 1793 at	£. 1,414,200
This head, including the Revenues of thoſe ceded and conquered ſince that period, amounted in the year 1806-7 to	4,245,729
being an increaſe of	£. 2,831,529
and the groſs Revenue, including both heads, eſtimated in 1793 at	£. 6,963,625
amounted in 1806-7 to	14,535,739
being more by	£. 7,572,114

The want of the detail of the Bengal Accounts has not been found to affect the General Reſult of the year 1808-9. The groſs Revenues of that year being ſhewn, the compariſon can be made in like manner with that of the Reſult; and it will appear that, deducting the amount eſtimated in the year 1793, viz. - £. 6,963,625
from the actual groſs Revenues in the year 1808-9, which amounted to - - - - - - - - 15,525,055
an increaſe beyond the Eſtimate is found, amounting to the ſum of - - - - - - - - - £. 8,561,439

being £. 989,316 more than the groſs Revenues of the year 1806-7, before ſtated. Of this improvement £. 656,000. is in the Bengal Revenues, viz. £. 372,000. in the Salt Sales, £. 114,000. in the Opium Sales; but it cannot be accurately aſcertained under what heads the remainder was produced. The Revenues of the Madras Preſidency were more by £. 365,000, principally by the collections of the Land Revenue having been realized in a larger amount, as the countries had recovered the effects of a drought which affected thoſe of the year 1806-7. The Revenues of Bombay were leſs by £. 32,000, principally in the Cuſtoms and Duties.

The detail of the Revenues of the Company's Poſſeſſions is next to be conſidered. For this purpoſe it is neceſſary to refer to the Supplementary Statement, marked A, which ſhews in detail the ſeveral items or heads of Revenue of this deſcription, collected under the three Preſidencies of Bengal, Madras, and Bombay.

BENGAL REVENUES.

Bengal Revenues.

The Revenues of the Preſidency of Bengal, eſtimated in 1793 to produce - - - - - - - - £. 4,503,000
amounted in the year 1806-7 to - - - - 6,304,738
being an increaſe of - - - - - - - - £. 1,801,738

It is ſatisfactory to obſerve that the caution in 1793, in eſtimating the Revenues, is fully eſtabliſhed by the actual Accounts of the firſt year, and by the progreſſive improvements afterwards. The detail of them is as follows:

Mint Duties,

eſtimated in 1793 at - - - - - - - - £. 2,800
amounted in the year 1806-7 to - - - - - 19,136
being an increaſe of - - - - - - - - £. 16,336

The ſmall Revenue under this head does not particularly require remark. It is from its nature a fluctuating reſource, being produced for the moſt part by duties on coinage for individuals, and gains on the coinage for the account of Government. Various alterations have taken place in the Mint and Aſſay Offices, which will be noticed under the Charges: and, notwithſtanding the increaſed Receipt exhibited throughout the period, and the increaſe now ſhewn, the Charges have almoſt uniformly exceeded the Profits. The Accounts for the years 1807-8 and 1808-9 include the Mints of Furruckabad and Bénares, which cannot be ſeparated as in former years.

Post Office Collections,

eſtimated in 1793 at - - - - - - - - £. 10,200
amounted in the year 1808-9 to - - - - - 34,800
being an increaſe of - - - - - - - - £. 24,600

The

The Eſtimate in 1793 was calculated on the average of five years actual collections. The increaſe exhibited on this head may partly be imputed to the increaſe of correſpondence, conſequent upon various circumſtances; but it is principally to be aſcribed to regulations of the department in 1798 and 1801, increaſing the rates of poſtage. It is ſatisfactory to obſerve, the Receipts in the year 1808-9 more than cover the Charges, which was not the caſe in the year 1793. Bengal Revenues.

BENARES REVENUE

was eſtimated in 1793 at - - - - - - -	£.430,000
In the years 1807-8 and 1808-9 it is blended with the Bengal Land Revenues. It is therefore neceſſary to take the year 1806-7 as the period of compariſon. In that year this head of Revenue amounted to - - - -	537,379
being an increaſe of - - - - - - - -	£.107,379

The Eſtimate of 1793 is ſtated to have been calculated on the actual jumma or rent roll of the Province, which was framed according to a ſettlement made in the year 1781. The management of the Revenues has undergone ſeveral changes ſince that period; and, under the orders of the Government dated 11th February 1791, the quartennial and decennial ſettlements, formed in 1789-90, were confirmed; but the general arrangements in the year 1793 for permanently ſettling the rents of the Bengal provinces, and eſtabliſhing a new judicial ſyſtem, which will be hereafter noticed, were not carried into effect in the Province of Benares till the year 1795, when, in conſequence of a ſpecial agreement with the Rajah on the 27th Oct. 1794, regulations were paſſed on the 27th March 1795, under which the Revenue aſſeſſment was permanently fixed; and the ſyſtem in practice in Bengal, both as to collection of Revenue and adminiſtration of juſtice, was eſtabliſhed in Benares, with ſuch modifications as were found neceſſary. Appendix, N° 9. Appendix, N° 10.

The apparent increaſe is to be imputed principally to the circumſtance of the whole of the Receipts being brought into the Collector's treaſury under the preſent ſyſtem, as will be more particularly explained in the obſervations upon the Charges. A conſiderable increaſe will likewiſe appear in the amount of the Charges. It will, however, be found that an increaſe of Net Revenue under this head is derived by the new arrangement. A further alteration has been made in the adminiſtration of the Province, by placing it under the management of local Commiſſioners, and by the abolition of the Tehſildarry ſyſtem of collection, as will be more particularly noticed during the examination of the Charges. Appendix, N° 11.

LAND REVENUES,

were eſtimated in 1793 at - - - - -	£. 3,025,000
For the reaſons ſtated under the preceding head, the compariſon in this inſtance muſt likewiſe be made with the actual produce of the year 1806-7, which amounted to - - -	3,296,684
being an increaſe of - - - - - - -	£. 271,684

It is to be remarked, that under every head of Revenue the Eſtimate of the year 1793 was framed with great caution, taking in general the actual experience of preceding years as the baſis of the calculation. Under this head, however, more particular caution was obſerved, and the ſum eſtimated by the Bengal Government for the year 1791-2, was taken as the amount expected to be derived in future. This ſum fell ſhort of the average of the five paſt years by £. 57,000. The punctual realization and improved produce of this truly important reſource is highly creditable to the branch of the Government under which it was adminiſtered. The Eſtimate formed in 1793 has been exceeded in each year, notwithſtanding the interruptions which have occaſionally been experienced from the viciſſitudes of ſeaſons; in ſome

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years a ſuperabundance of rain, in others drought has occurred, either of which is unfavourable to the country, and of courſe to the realization of the land rents. The wealth and proſperity of the diſtricts may be aſſumed from the inſpection of this column of the Statement, particularly from the year 1799, 1800. This poſition is further eſtabliſhed by the reflection, that the collections have been uniformly made under the operation of the laws and regulations of the Revenue ſyſtem, without the neceſſity of military interference, as ſometimes practiſed in other parts of India.

The origin of this ſyſtem, which, in its operation, has in theſe Provinces proved to be beneficial both to the intereſts of the Sovereign and the ſubject, may be traced in a Letter from the Court of Directors to the Supreme Government of Bengal, dated 12th April 1786, alſo in the Rules paſſed on the 18th September and 25th November 1789, and the 10th February 1790, under which a decennial ſettlement was made of the Revenue to be paid for the lands in Bengal, Bahar and Oriſſa, and in the alterations paſſed on the 23d November 1791. This ſettlement commenced with the year 1790-1. In the year 1793 the whole of the Revenue code was re-enacted with modifications and amendments, and regulations were paſſed accordingly, when the Judicial was ſeparated from the Revenue adminiſtration, and the ſettlement, originally made for ten years, was declared to be permanent and unalterable for ever, ſubject to the approbation of the Court of Directors, which approbation was given.

Appendix, N° 12.

Appendix, N° 9.

Appendix, N° 12. (a.)

It may not be neceſſary in this place to enter upon the conſideration of any further modifications of the ſyſtem by ſubſequent regulations, as they do not appear to have been of a deſcription to affect the baſis of the arrangement as to the amount of the jumma perpetually fixed, but merely to give greater ſecurity for the punctual realization of that amount, and, of courſe, to prevent the accumulation of balances; Regulation 7, paſſed the 29th Auguſt 1799, was of this deſcription.

Upon a general calculation, the amount of Revenue expected under the decennial or permanent ſettlement was 260 lacs of Sicca rupees, or £. 3,016,000. The annual collections exceeding that ſum, are principally to be attributed to the increaſed amount of Syer and Abkarry duties, to the rents of lands not included in the jumma, and to other extraordinary Revenues; in ſome inſtances to progreſſive rents, to increaſed rents on lands not originally ſettled, or to reſumptions upon the principles of the regulations.

It is very ſatisfactory to obſerve that the Regulation 7, 1799, above adverted to, has accompliſhed the purpoſe of its enactment. A letter from the Revenue department at Bengal, dated 7th April 1809, gives the following abſtract of Arrears or balances of Revenue at the cloſe of the annual Accounts of each year.

Appendix, N° 11.

1798-9 - - - - - -	£. 124,617
1799, 1800 - - - - -	96,497
1800-1 - - - - - -	64,922
1801-2 - - - - - -	47,784
1802-3 - - - - - -	35,009
1803-4 - - - - - -	33,916
1804-5 - - - - - -	39,209
1805-6 - - - - - -	20,848
1806-7 - - - - - -	14,575

and it is remarked, that the balance of 1806-7 is leſs than one-half per cent. on the whole jumma.

JUDICIAL.

This head of Revenue is compoſed of the fees and fines levied in the ſeveral Native Courts of Juſtice, under regulations which were paſſed in the year 1793, on the introduction of the judicial ſyſtem, which will hereafter be more particularly noticed; alſo of the aſſeſſments for defraying the expence of the Police Eſtabliſhments under that ſyſtem, together with the fines and licences received by the Juſtices of the Peace at Calcutta on the ſale and manufacture of ſpirituous liquors; likewiſe the fees on the ſuits in the Court of Requeſts at Calcutta.

Appendix, N° 9.

Appendix, N° 13.

As this head of Revenue originated for the moſt part with the new ſyſtem of adminiſtration of juſtice, no Eſtimate could be made of it in the year 1793. The firſt year in which any Receipt is ſtated, is 1793-4, when it amounted to - £. 27,715.

The year 1806-7 is the laſt in which the Accounts of the ancient Poſſeſſions are kept diſtinct from the other diſtricts. The amount realized in that year will therefore be compared with the above. It was - - - - - - - 92,549

which is an increaſe of - - - - - - £. 64,834.

The Receipt of the year 1793-4 was principally compoſed of the amount realized under Regulation 23 of 1793, for levying a tax on the principal cities for defraying the expence of the Police Eſtabliſhments created under Regulation 22 of the ſame year; a ſmall part of the Receipt conſiſted of fines on unlicenſed retailers of ſpirituous liquors, and fines, &c. in the Native Courts. Conſiderable variations will be obſerved in the different years of this column of the Statement. They are to be attributed to the alterations which have been made from time to time in the ſeveral branches from which this Reſource is derived. The great increaſe in the years 1795-6 and 1796-7 is from the inſtitution of fees in the Native Courts, under Regulation 38 of 1795, and from the greater productiveneſs of the Police aſſeſſments.

In the year 1797 the Regulation 23, 1793, reſpecting the Police tax, notwithſtanding its improvement in produce, was reſcinded, and the tax aboliſhed, as difficulties had ariſen with regard to the mode of aſſeſſment; and for that purpoſe the Regulation, 6, was paſſed on the 10th April. By this Regulation new fees on ſuits in the Courts were inſtituted, in lieu of thoſe eſtabliſhed under the Regulation 38, 1795, and a Stamp Duty upon law and other papers and documents was likewiſe eſtabliſhed. The receipt on the Stamp Duty will be noticed under its proper head. The receipt from the year 1797-8 to 1801-2 will accordingly appear much lower than in the two preceding years. In the year 1802-3 an increaſe again appears, and from that period to 1806-7 an improvement in the produce of this head continues to be ſhewn. This improvement appears to have been produced by the receipt on licences from the Juſtices of the Peace at Calcutta for the ſale of ſpirituous liquors, and by a duty on ſpirits manufactured in the diſtilleries according to the European manner, levied under Regulation 2, 1802. The Court of Requeſts at Calcutta being eſtabliſhed on a new principle, under Proclamation dated 13th March 1802, by which fees on ſuits in that Court were inſtituted, has likewiſe contributed to the improvement.

Appendix, N° 14.

Appendix, N° 15.

Customs.

The collections were eſtimated in 1793, to produce - £. 60,000.

The head of Cuſtoms, in the years 1807-8 and 1808-9, includes the whole of the collections at the ſeveral Cuſtom-houſes both in Bengal and Benares, and the Upper Provinces; it is therefore neceſſary to make the compariſon with the amount realized in the year 1806-7, which was - - - - - - - - - - 324,831

being an increaſe of - - - - - - £. 264,831

The amount eſtimated in the year 1793 was governed by the actual collections of 1790-1, and the Bengal Eſtimate of 1791-2. The Cuſtoms are eſtimated, in 1793, at a very ſmall amount compared with the years antecedent to the year 1788-9. This is to be aſcribed to the abolition of the Government Cuſtoms on the 20th June 1788, in conſequence of orders from the Secret Committee, dated 3d November 1787, throughout the interior of the country; and to the exiſtence of Cuſtom-houſes at only two ſtations, Calcutta and Manjee, at which places certain duties were collected on Imports and Exports.

Appendix, N° 16.

This branch of the Reſources was under the direction of the Revenue department till the year 1793, when it was transferred to the Commercial department. Regulation 42, paſſed the 1ſt of May in that year, eſtabliſhed the principle of collection and the

Appendix, N° 9.

Bengal Revenues.

the rate of the Cuſtoms to be collected on Imports and Exports at the two then-exiſting Cuſtom-houſes at Calcutta and Manjee.

On the 22d May 1795 Regulation 39 was paſſed, under which material alterations were made of the part of Regulation 42, of 1793, in ſo far as it applied to the Cuſtoms and Town Duties at Calcutta, aboliſhing them and reviving the Government Cuſtoms, which had been diſcontinued on the 20th June 1788, making alſo ſeveral alterations and new proviſions for redreſs in caſe of grievances under the operation of the Cuſtom laws.

In the year 1797, by Regulation 1, a new duty of one per cent. on all Imports and Exports at the town of Calcutta was inſtituted, for the expreſs purpoſe of defraying the expence of an armament for the protection of the Bengal River. In 1800 Regulation 11 was paſſed, which ſuperſeded that of 1797, and eſtabliſhed the additional duty of 1 per cent. upon other principles. In 1801, by Regulation 5, dated 14th May, the Calcutta Town Duties, aboliſhed by Regulation 39 of 1795, were re-

Appendix, N° 17.

eſtabliſhed; and by Regulations 10 and 11, 6th Auguſt, ſome other Import duties were impoſed, and the Government Cuſtoms on Inland Imports and Exports, aboliſhed in 1788, were revived at the principal cities, and the Cuſtom-houſe at Manjee withdrawn. In 1802 Regulations 1, 5 and 7 were paſſed for the alteration of rates, and eſtabliſhing modes for the better collection of the Cuſtoms. In 1806, Regulation 19, paſſed 16th October, modified the rules under former regulations reſpecting ſpirits.

The extent of the collection muſt of courſe be governed by the extent of the trade, which is naturally fluctuating. The increaſe of the amount of the Cuſtoms exhibited in the column of the Statement is to be attributed generally to the additional duties eſtabliſhed under the ſeveral regulations, and the great increaſe on the compariſon now made is to be attributed to that circumſtance.

SALT SALES,

eſtimated in 1793 to produce - - - - -	£.725,000
amounted in the year 1808-9 to - - - -	1,815,822
being an increaſe of - - - - - -	£. 1,090,822

The average produce of this article, in the five years 1786-7 to 1790-1, would have juſtified a more ſanguine Eſtimate in 1793, but it was thought proper to ſtate the future expectation on the principle aſſumed by the Bengal Government as the proſpect of the year 1791-2, which was £.262,000 below that average.

The value and importance of the excluſive privilege with reſpect to this article, which from time immemorial had been reſerved by the ruling power of the country, have not ceaſed to occupy the attention of ſucceſſive Governments from the time of the poſſeſſion of the Dewanny, although the advantages reſulting from it were not aſſumed to any conſiderable amount till the year 1781-2.

A new ſyſtem of management had been adopted in 1780, when it was placed under a Comptroller and Aſſiſtants, which ſyſtem continued in operation till the year 1793. The moſt material alteration in the interim was the ſubſtitution of public auction inſtead of private contract, for the diſpoſal of the Salt from the year 1806-7. The benefit derived by this meaſure, during the ſix years from 1806-7, when its operation commenced, to 1791-2, amounted, on an average, to £.300,000 annually.

Appendix, N° 9.

In the year 1793 the Salt Office was aboliſhed, and the entire direction of the concerns of it was transferred from the Revenue to the Commercial department, under which it continues at this time. The advantages reſulting from this arrangement are confirmed by the improved produce of the Reſource, as exhibited in the Statement. The ſale in the year 1792-3, the year immediately preceding the transfer, exceeded the Eſtimate of 1793, and was alſo more than the average of the five preceding years by £.67,000. It will be obſerved that in ſome few years the ſales fell ſhort of the general produce during the early and latter periods in the Account. The defalcation in theſe inſtances is to be imputed to various circumſtances;

ſtances; in ſome caſes to the quantity ſold, and to the price, and in others to the increaſe of illicit trade. The regulations which have been paſſed for the ſecurity of this Revenue, with the laudable attention of the Salt agents in carrying them into effect, have, however, oppoſed very ſalutary checks to the latter circumſtance, which, with the care of the Board of Trade to arrange the proviſion to meet the demand, have been the means of carrying the amount of the ſales to the extent ſhewn in the latter years. Bengal Revenues.

It ſhould likewiſe have been remarked, that an early meaſure of the Board of Trade was to ameliorate the ſituation of the Molunghees, or Salt makers, by doing away the arbitrary ſyſtem of compulſion under which they were oppreſſed, and by making their labour voluntary, at the ſame time increaſing the amount of their gain. Appendix, N° 18.

The low calculation of the Eſtimate of the Salt Sales has been adverted to; this, of courſe, materially enhances the amount of the difference on the compariſon with the preſent produce. It might, perhaps, be conſidered as a more correct criterion of the improvement of this important and valuable Reſource, if the compariſon were made between the Sales of the year 1793-4, the firſt year of the transfer of the Salt department to the preſent ſyſtem of management under the Board of Trade, with the year 1808-9. In this view the improvement will appear to be £.522,365, and is to be attributed to the ſale of a larger quantity of Salt at an increaſed price.

The Charges attending the manufacture will be noticed under the proper head.

OPIUM SALES,

eſtimated in 1793 to produce - - - - -	£.250,000
amounted in the year 1808-9 to - - - - -	594,978
being an increaſe of - - - - - - -	£.344,978

The produce of this article, as eſtimated in the year 1793, exceeds the average of the five preceding years by £.10,000. The produce eſtimated by the Bengal Government for the year 1791-2 amounted to £.268,000. The expectation, as ſtated above, may therefore be conſidered a fair medium between the average and the Bengal Eſtimate.

The monopoly in the trade of Opium, or the cultivation of the Poppy, may be traced at leaſt as far back as the commencement of the Britiſh influence in Bengal. The advantages reſulting from it were for ſeveral years merely conſidered as a part of the emoluments of certain offices under the Government. In the year 1773 it was taken out of their hands, and the profit of the trade aſſumed for the benefit of the Government. The proviſion of the article was for many years let out upon contract. The Opium concern continued under the direction of the Board of Revenue till the beginning of the year 1793, when it was transferred to the Board of Trade, and the Regulation 32, was paſſed on the 1ſt May reſpecting the terms of the contract for the proviſion of Opium in Bengal, Bahar and Oriſſa, which was extended for four years from 1ſt September 1793 to 31ſt Auguſt 1797; alſo reſpecting meaſures for the protection of the cultivators of the Poppy and for preventing illicit trade in the article. On the 27th March 1795 the Regulation 32 was paſſed reſpecting the contract for the proviſion of Opium in the Province of Benares for four years, as above, enacting the proviſions of it into a Regulation. On the expiration of the contracts in 1797 the cultivation of Opium was reſtricted to Bahar and Benares, and diſcontinued in Bengal; the mode of proviſion by agency was reſorted to, and ſtill continues in practice. On the 11th July 1799 the Regulation 6 was paſſed, preſcribing "Rules for the "guidance of all perſons concerned in the proviſion of Opium on the part of Govern- "ment, and for preventing the illicit cultivation of the Poppy, and illicit importation of "or traffic in Opium." Under this Regulation, which was further modified in 1807, the cultivation of the Poppy, except on account of Government, is expreſsly prohibited, but it is left entirely at the option of the Ryot, or Cultivator, to enter into engagements on account of Government at a ſettled price, or to decline it altogether.

Vide 9th Report of the Select Committee in 1782.

Appendix, N° 9.

Appendix, N° 19.

The Opium trade is liable to be affected by many contingencies, not only from adverſe ſeaſons, but by the ſtate of the markets to the Eaſtward. The ſuperior advantages of the agency ſyſtem appear from the Accounts, and the meaſures reſorted to for ſecuring the proviſion of the Drug pure and unadulterated have proved of eſſen-

Bengal Revenue.

tial ſervice. Of late years the prices have been carried to a great amount; this Reſource muſt, nevertheleſs, be conſidered as fluctuating in its nature, as the inſpection of the column of the Statement demonſtrates; the difference between 1807-8 and 1808-9 being no leſs than £.206,489, from the proviſion of a ſmaller quantity, and from the ſale at a much lower price in the latter year.

The tranſfer of the management of this article from the Revenue to the Commercial department in the year 1793 has been adverted to, alſo the change in 1797 of the mode of proviſion by contract to that of agency. As the ſales of the year 1798-9 may be conſidered the firſt under the operation of the new plan, it may not be improper to compare their produce in that year with that in 1808-9. On this view the improvement is £.384,674, and is almoſt entirely to be aſcribed to increaſe in price.

Stamp Duties.

The inſtitution of this tax did not take place till the year 1797-8. It was adviſed
Appendix, N° 14. in the Bengal Revenue letter, dated 31ſt Auguſt 1797, as one of the modes of reimburſement for the abolition of the Police tax, which has already been adverted to, and the principle of it is to be found in Regulations 6 and 10, 1797. Meaſures have been ſubſequently taken for the improvement of the Reſource under this head, and regulations have been paſſed to carry them into effect, and it is to theſe meaſures that the gradual increaſe ſhewn in the Statement is to be aſcribed. The Charges will be noticed in their proper place.

MADRAS REVENUES.

Madras Revenues.

THE Revenues of the antient Poſſeſſions under the Madras Government come next under review.

In the year 1793 they were eſtimated to produce -	£. 880,000
In the year 1808-9 they amounted to - - - -	1,291,698
being an increaſe of - - - - - -	£. 411,698

The realization of the Revenues of this Preſidency, from the ſituation and circumſtances of the diſtricts under its adminiſtration, has ever been expoſed to greater interruption and to more contingencies than thoſe under the Preſidency of Bengal. The improvement of them in an increaſed ratio, as exhibited in the Statement marked
Appendix, N° 6. A. A, is therefore the more ſatisfactory.

In the examination of the ſeveral items in detail, Your Committee will firſt advert to the Post Office Collections. The Eſtimate in 1793 did not particularly ſpecify them. They were eſtimated by the Madras Government to produce, in the year 1791-2, £.8,600; but for the preſent purpoſe it is propoſed to take the actual collections in the year 1792-3, as ſtated in the Account under examination, for compariſon with the preſent Eſtimate.

Their amount in that year was - - - - - -	£. 11,449
and in the year 1808-9 - - - - - - -	16,806
being an increaſe of - - - - - - -	£. 5,357

The increaſe on this head does not require much farther remark, than that the extenſion of the Territories under the adminiſtration of the Madras Preſidency having added to the numbers both of civil and military ſervants, the correſpondence has of courſe been greater. The Poſt Office Eſtabliſhment underwent a very particular reviſion by a Committee in 1799, and the rates of poſtage were fixed upon ſuch a ſcale as was thought equitable. Other regulations have ſince been made; but, notwithſtanding the increaſed Receipt now exhibited, it will be found, that, from the neceſſary increaſe of the Charges, which will be noticed hereafter, the reſult of the Poſt Office Revenues in 1808-9 is more unfavourable than in 1792-3 by £.6,000.

Sea and Land Customs.

Madras Revenues.

The Eſtimate in the year 1793 of the Revenues of this Preſidency was formed upon a more general principle, not ſo particularly diſtinguiſhing the ſeveral items as was done with reſpect to thoſe of the Preſidency of Bengal. This is no impeachment of the accuracy of the calculations as to aggregate produce, although it occaſions ſome difficulty in the compariſon of the detail. It is therefore thought proper, as with the Poſt Office Revenues, to take the actual collections of the year 1792-3 for compariſon upon the preſent occaſion.

They amounted in that year to - - - - - -	£. 22,300
and, in the year 1808-9, to - - - - - -	152,938
being an increaſe of - - - - - - - -	£. 130,638

It has been already remarked that the produce of the Cuſtoms muſt depend upon the extent of the trade. The amount collected annually muſt of courſe be fluctuating. The gradual increaſe from the year 1801-2 is principally to be imputed to modifications and amendments of the Cuſtom-houſe laws, and to the levy of additional rates under regulations for the purpoſe. In the early periods of the Account, the general rate of duty was 2½ per cent. on the ſeveral articles of trade. In the year 1801, an addition of 1 per cent. was ordered for defraying the expence of the armament for the protection of the trade, and an amended code of regulations was paſſed in the year 1802, which underwent further modifications in 1803. An additional duty upon Beetle and Tobacco imported at Madras was laid in 1804, being for defraying the expence of the corps of Fencibles in the town of Madras. This duty is temporary, and to ceaſe ſix months after the arrival of the intelligence of peace with the European Powers. On the 9th September 1808 regulations were paſſed for levying a duty upon all ſpecies of Grain imported by ſea at Madras, for transferring to the Board of Trade the ſuperintendance over the Officers employed in the collection of the Cuſtoms at the ſea ports, and for amending the regulations of the year 1803.

To the favourable operation of theſe ſeveral meaſures is to be imputed the improvement now exhibited in the produce of this head of Revenue, which it muſt be recollected is excluſive of Cuſtoms in the Ceded and Conquered Diſtricts.

Land Revenues,

eſtimated in 1793 at - - - - - - -	£. 800,000
amounted in the year 1808-9 to - - - -	1,057,628
being an increaſe of - - - - - - - -	£. 257,628

The average collections of theſe Revenues, on the five years to 1790-1, amounted to £. 700,000. In the Eſtimate received from Madras for the year 1791-2, the expectations under this head were ſtated at £. 960,000. The average above ſhewn was conſidered too low a calculation of the future expectation, as the collections in ſome of the years on which it was formed were materially affected by the irruptions of the enemy in the diſtricts during the war, alſo by an exceſſive drought in the laſt year. The Eſtimate 1791-2, above adverted to, was apprehended to be too ſanguine; it was therefore thought moſt proper to calculate the future Receipt at about the medium between the average and the eſtimate. The prudence of ſo doing has been proved by the average of the firſt ſix years in the Statement, amounting to £. 830,000. The unfavourable or rather uncertain ſituation of theſe diſtricts as to the realization of their Revenues, compared with thoſe under the Bengal Government, has been already noticed. It had long been conſidered as very deſirable to place the whole Revenue adminiſtration upon a better ſyſtem, by which a proſpect might be entertained of the removal of the cauſes which had often led to diſappointments in the collections, to the accumulation of balances in arrear, and too frequently to the neceſſity of reſort to military authority for the purpoſe of realizing the ordinary Land Revenue.

In the year 1798, inſtructions were iſſued by the Supreme Government to the Governor and Council of Madras, to report their ſentiments as to the introduction of the

Madras Revenues.

the ſyſtem of Revenue and Adminiſtration of Juſtice as practiſed in Bengal into the diſtricts under their adminiſtration. The Board of Revenue, to whom this ſubject was referred, made a very voluminous and comprehenſive Report upon it, dated the 2d September 1799, which was forwarded to the Supreme Government, and, as they approved the general principles recommended by the Revenue Board of Madras, the ſyſtem was directed to be carried into effect. Theſe directions were conveyed in a diſpatch of the Government of Bengal of the 31ſt December 1799, and a letter from the Governor General to the Governor of Madras the 8th January 1800. Meaſures were taken accordingly. The Collectors were ordered to report upon the ſtate of the diſtricts under their management reſpectively, and to furniſh ſuch information as might be neceſſary to the eſtabliſhment of a perpetual aſſeſſment of the Lands.

Appendix, N° 20.

From the ſtate of the diſtricts it was not practicable to extend the ſyſtem over the whole of them at once, as in the Bengal provinces, but the directions were carried into effect as far as local circumſtances would admit, and regulations for the future adminiſtration of the Revenues were enacted and publiſhed in the year 1802, upon the ſame principles as at Bengal. The progreſs made in theſe arrangements is as follows:

Guntoor - - - - - -	1801
Jaghire - - - - - -	1802
Vizagapatam - 1ſt Diviſion - - -	1802
D° - - - 2d & 3d D° - - -	1803
Maſulipatam - - - - -	1803
Ganjam - - - - - -	1804
Travendaporam and Jaghire Villages near Cuddalore - - - -	1807

If the advantages of the ſyſtem may be determined by the regularity of the collections of the Revenues, they will be demonſtrated by the apparently ſteady and regular amount realized from the year 1800-1. Every exertion has been made by the Madras Government to enſure the productiveneſs of this important branch of the Reſources. The increaſe now ſhewn is to be aſcribed to thoſe exertions, and alſo to the aſſumption of the excluſive privilege of the manufacture and ſale of Salt, a right to which was reſerved to Government under a Regulation in 1802. Regulation 1 upon this occaſion was enacted on the 13th September 1805, and, in 1807, a further Regulation was paſſed, in which the modes of managing this concern were preſcribed.

FARMS AND LICENCES.

According to the actual Accounts of 1792-3 the collection was	£. 48,000
In 1808-9 it amounted to - - - - - -	61,599
being an increaſe of - - - - - - -	£. 13,599

This Reſource is produced by a conſideration paid by individuals for the excluſive privilege of trading in certain articles for interior conſumption, as Beetle, Tobacco, &c. The increaſe is to be attributed generally to the care of enforcing the regulations reſpecting them, and in ſome degree to the extenſion of them as to the ſale of Spirits.

The Revenues of the DUTCH SETTLEMENTS being merely temporary do not require remark, and particularly as an adjuſtment of them has been made in the Account between the Public and the Eaſt India Company, giving credit for the whole, except the ſmall receipt from the Fiſhery at Tutacorin, in diminution of the claim brought againſt the former for the Charges of the capture and maintenance of Ceylon and the Eaſtern Iſlands.

Vide Report of the Select Committee on Eaſt India Affairs in 1808.

It is to be remarked that the Revenues included in this column of the Statement do not, in ſtrict propriety, come within the deſcription of the Revenues of the antient Poſſeſſions, their introduction in this place is becauſe, being principally derived from iſlands conquered from the European Powers, it might probably be conſidered more incorrect to claſs them with the Revenues of Territories ceded by or conquered from the Native Princes upon the Continent of India. From the year 1796-7 to 1801-2

1801-2 the Receipts comprized the Revenues of Ceylon, and of Malacca and the Moluccas. From December 1801, Ceylon was taken under the immediate government of the Crown. The Moluccas were ſurrendered to the Dutch in conſequence of the peace of Amiens, and no Revenue has been derived from Malacca ſince 1805-6. The Receipts in 1806-7, and the two following years, are from the Pearl and Chank Fiſhery at Tutacorin. Madras Revenues.

BOMBAY REVENUES.

The Revenues of the Company's antient Poſſeſſions under the Preſidency of Bombay are now to be noticed. Bombay Revenues.

In 1793 they were eſtimated to produce - - -	£.140,625
In the year 1808-9 their amount was - - - -	268,468
being an increaſe of - - - - - - - -	£.127,843

In the Statement marked A, they are ſhewn under three diſtinct heads, Land Revenues, Cuſtoms, Farms and Licences. Appendix, N° 6. A.

By the mode of drawing up the Accounts of this Preſidency from the year 1788-9 to 1791-2, theſe ſeveral branches not being ſeparately ſtated, the Eſtimate in 1793 was not formed to meet the detail of the items as ſhewn in later years. The firſt complete diſtinction of them in the Statement is in the year 1796-7. The aggregate of the Revenues of that year is £.119,432, which is leſs than the eſtimated amount in the year 1793 by £.21,193; but the average on the four years, 1792-3 to 1795-6, was £.145,804, exceeding the Eſtimate in the ſum of £.5,179; from which it is to be inferred, that the Eſtimate was calculated on principles very nearly approaching to accuracy.

The Revenues of this Preſidency, from the limited extent of the diſtricts originally under its adminiſtration, are ſmall compared with thoſe of the other Preſidencies. An increaſe is exhibited in theſe Revenues from the year 1800-1 incluſive, which is to be attributed to alterations occaſioned by a treaty with the Nabob of Surat, dated 13th May 1800. Before that period the Company were in the receipt of a part only of the Revenues of that city, under their long eſtabliſhed rights as Governors of the Caſtle and Commanders of the fleet at Surat. By the new treaty full powers are given for the management and collection of the Revenues of the city and its dependencies, and generally for the whole government of them. The ſtipulations in the treaty for a payment to the Nabob, and the introduction of judicial arrangements, will be found to have occaſioned an addition to the Charges. Appendix, N° 21.

On the preſent occaſion it is propoſed to examine the detail of the year 1796-7, as a compariſon with the year 1808-9.

In the year 1796-7 the LAND REVENUES amounted to -	£. 39,724
In 1808-9 to - - - - - - - - -	45,700
being an increaſe of - - - - - - - -	£. 5,976

The increaſe on this head of Revenue is, in part, to be accounted for by the addition at Surat. Little further remark is requiſite, than that the propoſal to extend to the whole of the Territories under the Britiſh dominion, as far as practicable, the ſyſtem of Revenue and Judicial Adminiſtration eſtabliſhed in Bengal, has been carried into effect at this Preſidency. The firſt meaſures for this purpoſe were adopted in the year 1799. Regulations have been enacted and promulgated upon the ſame principle as at the other Preſidencies, adapting the proviſions to the circumſtances to which they were applicable. Appendix, N° 22.

Bombay Revenues.

The collection of the CUSTOMS in the year 1796-7 amounted to -	£. 52,994
In 1808-9 it was - - - - - -	137,497
being an increaſe of - - - - - - -	£. 84,503

Appendix, N° 21. The increaſe is, in part, to be attributed to the levy of additional duties at Bombay, and in part to the arrangement by the treaty with the Nabob of Surat.

FARMS AND LICENCES.

Amount in 1796-7 - - - - - - -	£. 26,714
Amount in 1808-9 - - - - - - -	85,271
being an increaſe of - - - - - - -	£. 58,557

This Reſource is derived from reſtrictions on the ſale of Tobacco, Arrack, and other articles for conſumption by the inhabitants.

The increaſe may be aſcribed to the attention of Government to render it productive, and to the arrangement under which the whole of the Revenues of Surat devolved to the Company.

Subſidies and Revenues of Ceded and Conquered Countries.

SUBSIDIES AND REVENUES OF CEDED AND CONQUERED COUNTRIES.

THE next branch of theſe Accounts to which Your Committee have directed their attention, is the amount realized by Receipts from Subſidies in conſequence of treaties with the Native Princes of India, or from the Revenues of Territories conquered by the Britiſh arms. They will be found to form a conſiderable part of the Reſources of the Company, and it has been thought proper to exhibit the detail of the whole of them in one diſtinct view, ſeparate from the antient Poſſeſſions, although the management falls under the adminiſtration of different Preſidencies. This has been done in the Supplementary Statement marked B.

Appendix, N° 6. B.

With the exception of the Subſidy from the Rajah of Travancore, the ſtipulations under the treaties with the ſeveral Native Princes in the way of Subſidy have, ſince the year 1793, been commuted for the ceſſion of diſtricts, the Revenues of which are received as an equivalent for the payment of the expenſe of the Company's forces employed for the protection of their dominions reſpectively. Explanations will be given in the examination of the detail of the Statement now adverted to.

The review of this Statement will ſhew that the political relations of the Company in India have been greatly changed and enlarged within the period under examination. The inveſtigation of the Charges of the Indian Government in general is propoſed to be taken up diſtinctly in another part of this Report, and it will then appear that the increaſed Civil Charge to be exhibited has been enhanced in a very conſiderable degree, in conſequence of ceſſions obtained under ſubſidiary arrangements, or of Territories acquired by conqueſt. The examination of this branch ſeparately has therefore been thought preferable. But before entering upon the detail, it is proper to premiſe that the Charges conſiſt ſolely of the expenſe attending the collection of the Revenues and Adminiſtration of Juſtice, with the payments made to the Nabobs or Princes, and their dependants; the net amount being ſuppoſed to be applicable to the diſcharge of ſuch part of the military expenſes which may have been incurred under the engagements of the treaties, or have been produced by additional forces required for maintaining the conqueſts. The Eſtimate of 1793 was formed ſoon after the receipt of the advices of the concluſion of the Myſore war in 1792, and the calculations were made under very imperfect information of the real value of the diſtricts obtained under

under the treaty then concluded with Tippoo. The Receipts from Oude, Arcot, and Tanjore, were agreeable to the treaties, as will be hereafter more particularly explained. According to that Eſtimate, the expectations from Subſidiary Arrangements

Subſidies and Revenues of Ceded and Conquered Countries.

	Groſs Receipt.	Charge.	Net.
were ſtated as follows:	£. 1,440,000	£. 25,800	£. 1,414,200
For reaſons aſſigned in the former part of this Report, the general compariſon of this branch muſt neceſſarily be made with the year 1806-7, in which year the Amount is ſtated at - -	6,741,096	2,495,367	4,245,729
being an increaſe of - - £.	5,301,096	2,469,567	2,831,529

The purſuit of the examination in detail of this Statement will firſt lead to,

The RECEIPT from the NABOB OF OUDE: Which was eſtimated in 1793 as follows:

Groſs - - - -	£. 530,000	
Charges - - - -	25,800	
Net - - - - -		£. 504,200

The Ceded Diſtricts of Oude being under the adminiſtration of the Bengal Preſidency, the year 1806-7 muſt be taken as the period for compariſon. In that year the groſs Revenues were - - - - - £. 1,742,534

the Charges - - - 511,255

and the Net Revenue - - - - 1,231,279

exceeding the Eſtimate in 1793, in Groſs Receipt, £.1,212,534; in Net - - - - - - £. 727,079

The Eſtimate formed in the year 1793, is ſtated to have been drawn in conformity with the treaty or agreement with the Nabob of Oude in the year 1787, under which a ſtipulated ſum was to be paid for the employment of a ſpecific number of the Company's troops for the protection of the Nabob's dominions, and providing that the ſum ſtipulated to be paid ſhould be increaſed or diminiſhed, according to the alteration which might be made in the number of troops ſo employed. Appendix, N° 23.

On the 20th March 1797 the Nabob agreed to the addition of 5½ lacs of rupees per annum, for an increaſed military force of one regiment of European, and one of native cavalry. Appendix, N° 24.

Theſe agreements continued in operation till the end of the year 1797. The increaſe of Subſidy, after that period to 1800-1, was in conſequence of a new treaty with the preſent reigning Nabob of Oude, Saudut Ally Khan, who ſucceeded to the Muſnud on the depoſition of the Nabob Vizir Ally, the immediate ſucceſſor of Aſoph ul Dowlah. This treaty was dated the 21ſt February 1798, to commence from the 21ſt January. The ſum ſtipulated to be paid by the Nabob Vizier was £.844,132 per annum, including ſtipends and penſions to be paid to the Begums, Princes, &c. The force to be ſupplied by the Company was never to be leſs than 10,000 men, including Europeans, natives, cavalry, and infantry; if it ſhould become neceſſary to increaſe them beyond 13,000, the actual difference of expenſe to be paid by the Nabob; and if from any neceſſity reduced below 8,000 men, a deduction to be made from the annual ſtipend, equal to the actual difference below the ſtipulated number. Temporary proviſions were made reſpecting the expenſe of the repairs of forts, and of placing the Nabob Saudut Ally upon the throne. The political ſituation of India requiring a force exceeding the 13,000 men, as ſtipulated, to be ſtationed in Oude from the year 1798-9 to 1800-1, the Receipts from the Nabob appear greater in thoſe years. Appendix, N° 25.

This

Subſidies and Revenues of Ceded and Conquered Countries.

Appendix, N° 26.

This treaty continued in operation till the year 1801, when it was ſuperſeded by another treaty, dated the 10th November, under which diſtricts were ceded in perpetual ſovereignty to the Company, eſtimated at a jumma or annual groſs rent of Lucknow Sicca rupees 1,35,23,474, or £. 1,502,052. The diſtricts were to be delivered to the Company from the 22d September. This territorial ceſſion being declared to be in lieu of the Subſidy and of all expenſes on account of defenſive engagements, no demand is to be made in future upon the Vizier, either for the expenſe of the Britiſh detachments attached to his perſon, or on any other account whatever.

The financial effect of this alteration in the engagement with the Nabob of Oude is ſhewn in the Statement from the year 1801-2, by increaſed Receipt and additional Charge for the management of the Revenues and the Adminiſtration of Juſtice in the Ceded Diſtricts. Antecedent to this period, the Charges ſtated in the Account as diſburſed, were merely thoſe of the Reſidencies at Lucknow and with Scindia.

Appendix, N° 27.

On the 14th of July 1802 a proclamation was iſſued, declaring the intention of the Government reſpecting the plan of ſettlement of the landed Revenue of the Ceded Diſtricts, which, after the trial of two triennial ſettlements, finally extended to ten years, with increaſed rents in each period, upon principles detailed in the proclamation, and was eventually to lead, under certain reſervations and proviſions, to a permanent ſettlement. In March 1803 a code of laws was publiſhed for the internal Government of the diſtricts, in a number of regulations, according to the plan in practice as to the lower provinces, defining the principles both of Revenue management and Judicial adminiſtration. Others have been ſince paſſed, modifying and amending the former regulations as occaſion required.

The management of theſe newly Ceded Diſtricts was at firſt committed to a Lieutenant Governor and three Commiſſioners, with proper Officers for the collection of the Revenue and the adminiſtration of Juſtice. In the year 1803 the offices of Lieutenant Governor and of Commiſſioners were aboliſhed, and the ſuperintendance was committed to the Board of Revenue at the Preſidency.

Reg. 10 & 11.

Appendix, N° 11.

In 1807 a temporary Commiſſion was appointed, for the purpoſe of an enquiry, preparatory to the completion of ſettlements of the rents of theſe diſtricts. The Revenue Letter from Bengal of the 7th April 1809, adviſes the eſtabliſhment of theſe Commiſſioners as a permanent Board having been determined upon, and that their juriſdiction was to comprehend the whole of the Upper Provinces, viz. the Ceded in Oude, the Conquered, and the Benares Diſtrict. The controul of the Board of Revenue over the Collections, and of the Board of Trade over the Cuſtoms, with the exception of Cuttack, is transferred to the Board of Commiſſioners.

The great Receipt in the year 1802-3 ariſes from the recovery of balances of the Revenues of the preceding year. The increaſed Receipt from Oude, after the year 1800-1, is to be attributed to the complete alteration of the relations with the Nabob of Oude in the commutation of Territory for Subſidy. The improvement of the Revenue of the Diſtricts ſince they have been under the management of the Company's Government, is ſhewn by the latter years of the Statement.

ARCOT.

Subsidy and Collections of the Revenues of the Carnatic.

The Subſidy was eſtimated in 1793 at - - - -		£. 360,000
The groſs Revenues of the Carnatic amounted in the year 1808-9 to - - - - - -	£. 1,016,679	
and the Charges, including the payment of the Nabob's ſhare of the Revenues reſerved under the treaty, at - - -	414,308	
making a Net Revenue of - - - - - -		602,371
which is more than the Subſidy, as eſtimated in 1793, by the ſum of - - - - - - - - -		£. 242,371

Appendix, No. 28.

The ſum eſtimated in 1793 was according to the ſtipulations of the treaty concluded by the Marquis Cornwallis with the Nabob of Arcot, dated 12th July 1792.

By

By thoſe ſtipulations, as applicable to the Nabob, he was bound to the annual payment of a Subſidy amounting to £.608,442; of which ſum £.248,442, was to be applied to the liquidation of the debts due to his private creditors, leaving £.360,000 as a Subſidy to the Company. £.502,560 was to be paid by the Nabob in monthly kiſts, (or inſtalments) the remainder was to be received by a transfer of the peſhcuſh or tribute payable by the Poligars of certain diſtricts mentioned in the ſchedule of the treaty. The Subſidy of £.360,000 was ſtated to be for the Nabob's ſhare of the expenſe of the Company's military forces; but in the event of occaſion ariſing on the part of the Nabob for any number of troops for collection of his Revenues or ſupport of his authority, the additional extra expenſe was to be charged to him. In the event of the kiſts payable to the Company falling in arrear, power of aſſumption of certain diſtricts was reſerved to the Company. Subſidies and Revenues of Ceded and Conquered Countries.

It has been remarked that the Eſtimate of 1793 was framed according to that treaty. The Receipts from Arcot, in the Statement marked B., in the year 1792-3, differ from this Eſtimate, from the Revenues of the Carnatic having been collected by the Company for a part of that year. They were aſſumed, under the treaty of 1787, during the war with Tippoo then concluded. The aſſumed diſtricts having been delivered over to the Nabob ſoon after the execution of the treaty of 1792, the payments made by His Highneſs from 1793-4 to 1800-1 were in conformity with the ſtipulations of that treaty. Appendix, N°6. B.

On the 31ſt July 1801 a new treaty was concluded with the Nabob of Arcot, veſting the Civil and Military Government of the Carnatic in the Company, together with the full and excluſive right to the Revenues thereof for ever; reſerving to the Nabob the annual payment of one-fifth part of the net collections upon principles defined in the treaty; the Company engaging to apply the annual ſum of £.248,442 to the liquidation of the Nabob's regiſtered private debts, according to the ſtipulation of the treaty of 1792, till it ſhould be completed. The entire defence of the Carnatic, and the maintenance of internal tranquillity and police, were undertaken by the Company. The treaty to take place from the 1ſt July 1801. Appendix, No. 29.

The effect of this new arrangement appears in the Statement from the year 1801-2.

The groſs Receipt of the year 1803-4 was the greateſt realized ſince the ceſſion of the diſtricts to the Company. It was leſs in 1804-5, but in 1806-7 a conſiderable defalcation appears. The ſettlements on which the collections of 1803-4 and 1804-5 were made, were found too high for the following years; but the defalcation in 1806-7 is chiefly to be aſcribed to the ſevere drought over almoſt the whole of the Peninſula. The Charges include the payments to the Nabob for his ſhare, which muſt vary with the amount of the Revenues, and the expenſes of every deſcription attending the civil adminiſtration of the countries, which have been increaſed ſince 1806 by the general introduction of the judicial ſyſtem. The increaſed net Receipt on the preſent compariſon is to be attributed to the change produced by the treaty of 1801; and it is to be remarked that the groſs Receipt is excluſive of the ſum ſet apart for the liquidation of the private debts of the Nabob; reſpecting which it is to be obſerved, that the ſum of £.248,442, which has already been adverted to, as ſet apart for the liquidation of thoſe debts, in conformity with the treaty of 1792, was appropriated to that purpoſe, till the whole amount of the ſeveral claſſes, which had been arranged in conſequence of inſtructions to the Madras Government by letter dated 9th December 1784, in conformity with the Act of the 24th Geo. 3d. cap. 25. ſec. 37. was paid off. This was accompliſhed in the year 1804. Since that period meaſures have been taken for the liquidation of the debts which were not included in thoſe claſſes, as well as what were afterwards incurred. Commiſſioners have been appointed in England and at Madras for examining and making up the Account, and the annual ſum of Pagodas 3,40,000 or £.136,000. has been ſet apart from the Revenues for the payment of the ſame. Vide Act 46 Geo. 3. Cap. 133. (Loc. & Pers.)

Subſidies and Revenues of Ceded and Conquered Countries.

TANJORE SUBSIDY AND COLLECTION OF THE REVENUES.

The Subſidy was eſtimated in 1793 at - - - -		£.160,000
The groſs collection of the Revenues amounted in the year 1808-9 to - - - - -	£.431,405	
the Charges, including the payment to the Rajah, to - - - - - - - -	139,054	
and the Net Revenue to - - - - - -		292,351
exceeding the amount of the Subſidy eſtimated in the year 1793 by - - - - - - - - -		£.132,351

The ſum eſtimated in 1793 to be payable under this head, was according to a treaty propoſed to be entered upon with the Rajah of Tanjore in the year 1792. The payments ſtipulated to be made by the Rajah to the Company for his ſhare of the military expenſes, upon the principle on which the Nabob of Arcot had agreed to contribute towards thoſe expenſes, was £.160,000; £.140,000 as an annual ſubſidy, and £.20,000 for the part of his former ſubſidy which had fallen in arrear: £.45,714 for peſhcuſh or tribute to the Nabob of Arcot, and £.24,000, for the liquidation of his private debts. In the whole £.229,714. The payment of the peſhcuſh was to be deferred for three years, to be afterwards recoverable. Power was reſerved for aſſumption of the Revenues, in the event of failure in the regular payment of the kiſts detailed in the treaty.

The war with Tippoo having ended early in the year 1792, it was thought a very proper ſeaſon for entering into treaties with the Nabob of Arcot and the Rajah of Tanjore, more ſuited to the abilities of their reſpective countries than thoſe concluded with them in the year 1787, which had been acted upon to this period. The arrangement with the Nabob of Arcot has been already ſtated. It was expected that the treaty propoſed to be made with the Rajah of Tanjore would have been executed at the ſame time, in which caſe the management of the Revenues of his country, which had been aſſumed during the war, in like manner with thoſe of Arcot, would alſo have been ſurrendered to him; but a variety of obſtacles retarded the concluſion of the arrangement, partly from the rejection at firſt by the Rajah of the terms propoſed, and partly from doubts having been entertained of the propriety of entruſting him, at that time, with the charge and management of the public Revenue, which had been aſſumed as ſecurity for the Subſidy. It was not therefore till the 12th July 1793 that the treaty was executed, and the country ſurrendered to his management.

Appendix, N° 30.

Appendix, N° 31.

The effects of the above appear in the Receipts of the year 1792-3 and 1793-4, as ſhewn in the Statement. It will likewiſe appear that, though the country was ſurrendered to the Rajah, he did not fulfil the ſtipulated engagements of the treaty, but fell ſhort in his payments in the year 1794-5 to the amount of £.20,000. This failure is to be attributed to the complete diſorder into which the whole of the internal management of his affairs had fallen, inſomuch as to endanger the future realization of either the accruing demands, or of the exiſting arrears of the former Subſidy. It became therefore neceſſary for the Madras Government to avail itſelf of the powers reſerved by the treaty, by aſſuming the management of the diſtricts aſſigned as ſecurity for the fulfilment of the terms of it. The effect of this meaſure is ſhewn in the Receipt of the year 1795-6.

Appendix, N° 32.

It is not deemed neceſſary in this place to ſtate in detail the depoſition of the Rajah, the meaſures purſued for placing the legal heir upon the Muſnud, or the Commiſſion appointed to inveſtigate the ſtate of affairs in the country, as it is merely propoſed to bring to notice the leading circumſtances which affected the Receipt and the Expenditure. It is therefore only requiſite to remark that the aſſumed diſtricts remained under the management of the Company's ſervants till the year 1799. On the 25th October of that year, the Rajah, who had been called to the ſucceſſion on the opinions of the moſt reſpectable Pundits as to his legal right, entered into another treaty, in which he ſurrendered the whole of the Revenues of the country to the excluſive management of the Company, reſerving to himſelf the annual payment of one lac of pagodas, or £.40,000, and one-fifth of the net Revenues, to be computed on principles defined in the treaty. The Revenues derived from Tanjore continue to be realized agreeably to the

Appendix, N° 33.

terms

terms of this treaty, and the internal management of the diſtricts has been aſſimilated, as much as poſſible, both in collection of Revenue and adminiſtration of Juſtice, to the ſyſtem in practice in other Territories of the Company. Subſidies and Revenues of Ceded and Conquered Countries.

The alteration which is exhibited on the compariſon with the Eſtimate in 1793, is to be attributed to the change of circumſtances as above ſtated.

MYSORE.

The Net Collections from theſe diſtricts were eſtimated in 1793 to amount to - - - - - - - - -		£. 390,000
The Revenues realized, together with the Subſidy from the Rajah in the year 1808-9, amounted to	£.1,540,228	
Deduct Charges of collecting the Revenue, &c.	280,302	
the Net Receipt is - - - - - -		1,259,926
which exceeds the Eſtimate made in the year 1793 in the ſum of - - - - - - -		£. 869,926

This part of the Territories was acquired by conqueſt, and the great increaſe in Net Revenue is to be attributed to the entire change which has been produced ſince the year 1793. The Eſtimate formed at that period was calculated upon rather imperfect information as to the real value of the diſtricts devolved to the Company in conſequence of the treaty of Seringapatam, concluded after the highly favourable iſſue of the war which terminated in the commencement of the year 1792. By that treaty the Nabob Tippoo Sultaun ſurrendered one half of his dominions. The war having been conducted by the united operations of the forces of the Company, the Nizam and the Peiſhwa, an equal diviſion of the conquered Territories was made between the allies, as ſpecified in the ſchedules to the treaty. Appendix, N° 34.

The Jumma or Rent Roll of the Company's ſhare was rated at Canterai Pagodas 13,16,765 or £.438,921. The Eſtimate in 1793 was taken on what was, at the time, conceived a moderate ſcale of calculation, being £.70,000 below the amount warranted by the advices from India. The inſpection of the Statement will ſhew that during the firſt four years, 1792-3 to 1795-6, the groſs Collections were conſiderably below the amount in the Jumma: on the average of the three following years they exceeded the Jumma; but the net produce during the whole of this period, viz. 1792-3 to 1798-9, never reached the ſum eſtimated in 1793. The internal tranquillity of one of the principal diſtricts having frequently been diſturbed, muſt have occaſioned ſome loſs of Revenue.

The complete change of circumſtances, which has been adverted to, was produced by the war which ended in the year 1799 in the death of Tippoo, and the entire conqueſt of the whole of his dominions. The effect is ſhewn in the Statement from the year 1799-1800. After that event the legitimate Rajah of Myſore was placed upon his throne, and a partition treaty was concluded: the ſhares of Territory allotted to the Rajah of Myſore, the Company, the Nizam and the Peiſhwa, are ſhewn in diſtinct ſchedules. The ſurrender of the part allotted to the Peiſhwa was ſubject to certain conditions on his part, which, on his failing to fulfil them, was to be made over to the Nizam and the Company; two-thirds to the former and one-third to the latter. The Peiſhwa's ſhare was ſubſequently divided in that proportion. Appendix, N° 35.

The additional Revenues which fell to the Company in conſequence of this treaty may be eſtimated as follows:

Share of Territory - - - - - - - -	Pag^{a} -	6,47,641
Deduct allowances to the families of Hyder Ally and Tippoo		2,00,000
		4,47,641
A ſeparate treaty was concluded with the Rajah of Myſore, ſtipulating the payment of a Subſidy to the Company, for the defence of his dominions, amounting to - - -		7,00,000
Total Pag^{a} -		11,47,641
or £. ſterl^{g} - - -		4,59,056

6th July 1799. Appendix, N° 36

The

Subſidies and Revenues of Ceded and Conquered Countries.

The whole groſs Revenue, as ſtated in the ſchedules of the treaties of 1792 and 1799, might be eſtimated as follows:

Treaty of 1792 - - - - - - - -	£. 438,921
Treaties of 1799 - - - - - - - -	459,056
Total - -	£. 897,977

The correctneſs of the Accounts on which the ſchedules to the treaties were formed was much doubted. After the capture of Seringapatam in 1799 a very intelligent Officer was appointed to enter upon a minute inveſtigation of the rent rolls of the diſtricts. According to his report, the rental of thoſe acquired by the Company in 1799 was calculated at Pagodas 14,78,698 or £.591,479. On this principle the Revenue obtained by the conqueſt might be ſtated as follows:

Appendix, N° 37.

Territories - - - - - - - -	£. 591,479
Deduct Penſions - - - - - - - -	80,000
	£. 511,479
Subſidy from the Rajah - - - - - - -	280,000
	£. 791,479
Adding what was eſtimated under the treaty of 1792 -	438,921
the whole amount eſtimated to be derived by the conqueſt of Myſore might be ſtated at - - - - - -	£. 1,230,400
To ſhew the groſs produce, add Penſions, as they are included in the Charge in the Statement - - - - -	80,000
when the eſtimated total groſs Revenues will be -	£. 1,310,400

which calculation is found to be nearly verified by the actual Accounts for the year 1800-1, and forms ſome proof of the correctneſs of the Eſtimate now made.

The ſyſtem of management in practice in the other provinces, as to the collection of Revenue and adminiſtration of Juſtice, has been introduced, wherever practicable, into theſe diſtricts, and the Charges comprize the expenſe attending the ſame, and the allowances and penſions conſequent upon the poſſeſſion of the country.

Subsidy from the Nizam, and Revenues of the Districts ceded by him.

It was not thought proper to include, in the Eſtimate of the year 1793, any ſum on account of the Subſidy from the Nizam, as nothing was inſerted upon this account either in the Statements of the preceding years to 1790-1, or in the Eſtimates received from India for the year 1791-2. The view of the Statement will ſhew a change in the relations with the Nizam as complete as what has been exhibited in thoſe with the other Princes.

Appendix, N° 6. B.

The origin of any ſubſidiary engagement appears to have been in the treaty of the year 1768, but the more immediate cauſe which led to the firſt payment of a Subſidy from him, which appears in the year 1792-3 of the Statement, is to be found in a letter from the Governor General to that Prince, dated the 7th July 1789, in which principles were laid down and afterwards acted upon as having the full force of a treaty. Thoſe principles recognized the ſtipulations in the treaty of 1768, in ſo far as they were applicable to the furniſhing of a military force by the Company for the Service of the Nizam, and to the ſubſidiary payment in conſequence. It reſted with his Highneſs to make application for the force, which was to conſiſt of two battalions of Sepoys of not leſs than 800 men each, and ſix field-pieces to be manned with the number of Europeans uſual in time of war, the expenſe of which was to be charged at no more than the exact ſum ſuch a force would coſt when employed in the field. The force was to march within two months, or ſooner if poſſible, after being demanded. The charge to commence from the day of entering his Territories, and to ceaſe from the day of quitting them, with the addition of

Appendix, N° 38.

one

one month for defraying the neceſſary Charges of preparing the detachment for ſervice.

Subſidies and Revenues of Ceded and Conquered Countries.

In the year 1790, on the Nizam's application for the ſupply of this force, it was ordered accordingly. The payments made as a Subſidy, in conformity with this treaty or agreement, continued from 1792-3 to 1797-8.

In conſequence of the political ſituation of India, from the deſigns of Tippoo Sultaun in concert with the French, defenſive meaſures were thought neceſſary. The Nizam having expreſſed a deſire for an increaſe of the detachment ſerving in his dominions, on the 1ſt September 1798 a new ſubſidiary treaty was entered into with him. The detachment was increaſed to 6,000 Sepoys, with a due proportion of field-pieces manned with Europeans, and the ſubſidiary payment for the ſame was fixed at Arcot rupees 24,17,100, or £.276,240, payable in ſilver of full currency in four equal inſtalments. A proviſion was made for aſſignment of Territories in the event of the payment falling in arrear. The effect of this increaſe appears in the Receipts of the years 1798-9 and 1799-1800.

Appendix, N° 39.

On the 12th October 1800 a treaty of perpetual and general defenſive alliance was concluded with the Nizam, in which material alterations were made in the connections with his Highneſs. The force to be ſupplied by the Company for the general defence and protection of his dominions was increaſed to eight battalions of Sepoys, or 8,000 rank and file, and two regiments of cavalry, or 1,000 horſe, with their requiſite complement of guns, European Artillery-men, Laſcars and Pioneers, fully equipped with warlike ſtores and ammunition, to be ſtationed in perpetuity in his Highneſs's dominions. For the payment of this force, the Territories acquired by the Nizam under the treaty of Seringapatam of the 18th March 1792, and under the treaty of Myſore of the 22d June 1799, according to the Schedules, were ceded in perpetuity to the Company, and the Revenues of them were to be conſidered as a full and complete ſatisfaction of all demands on account of the ſubſidiary force. Some changes of Territory for the accommodation of the reſpective boundaries were ſtipulated for, but, according to the Schedules to the treaty, the annual jumma of the Ceded Diſtricts may be eſtimated at Pagodas 17,58,000, or £.703,200 groſs Revenue.

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From the year 1800-1 in the Statement the effect of this laſt arrangement is exhibited. It will appear that the groſs Receipt, as above eſtimated, has been fully realized in one year only, viz. 1807-8; it is however to be remarked that at the time the diſtricts were made over to the Company their internal ſituation was very unpromiſing, and the inhabitants were much impoveriſhed. Conſiderable improvements have been produced, and the hope may be entertained of the original eſtimated aſſeſſment being exceeded.

The Charges here ſhewn are for the expence of management, and payments of Penſions to ſome of the Nizam's officers.

The ſyſtem in general practice for the collection of the Revenues and the adminiſtration of Juſtice has been introduced, as far as practicable, into theſe diſtricts.

The Net Revenue is the ſum applicable to the payment of the expenſe of the ſubſidiary force furniſhed under the treaty.

Subsidy from the Rajah of Travancore.

The Eſtimate of 1793 did not ſtate any expectation under this head. According to the Madras Accounts, the Rajah had made ſubſidiary payments to the Company from the year 1789-90. The omiſſion is ſuppoſed to have ariſen from the circumſtance of the payments not having been made under permanent engagements.

The war with Tippoo, concluded in the year 1792, had for its firſt oſtenſible cauſe the attack by that Prince on the lines of the Rajah of Travancore, who was in cloſe alliance with the Company. It was therefore conſidered as a matter of juſtice that the Rajah ſhould, in like manner with the Nabob of Arcot and the Rajah of Tanjore, be called upon to contribute, according to his ability, his proportion towards the expenſes of the war. The proportion was calculated at half the amount of his Net Revenues. The laſt payment, to any amount, appears in the Statement to have been made in 1792-3. A ſmall ſum was received in 1793-4. After this period the

Subſidies and Revenues of Ceded and Conquered Countries.

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ſettlement of Accounts with the Rajah was transferred from Madras to Bombay, but, during the three years 1794-5 to 1796-7, nothing was received under this head. In the year 1795 a permanent treaty was concluded with the Rajah, ſubject to the ratification or approval of the Court of Directors, in which it was ſtipulated that a ſubſidiary force ſhould be furniſhed by the Company for the ſervice of the Rajah, conſiſting of three battalions of Sepoys, one company of European artillery, and two companies of Laſcars, for which a ſum was to be paid annually, equivalent to the expenſe of the ſame.

Appendix, N° 42.

No payment was made under this treaty till the year 1797-8. From 1798-9 to 1806 the amount of this Subſidy, fixed at £. 42,914, has been annually realized in the way of ſet-off in the Accounts with the Rajah for Pepper furniſhed by him under contract. It is to be remarked that in January 1805 another treaty was entered into with the Rajah, increaſing the ſubſidiary force by one complete regiment of native infantry, and adding to the Subſidy to the amount of £. 45,186, for the expenſe of it; but no payment was made on account of the additional Subſidy for nearly two years ſubſequent to the concluſion of the treaty, notwithſtanding the remiſſion of half of it for that period. In the year 1808, through the intrigues of the Dewan of the Rajah, ſerious diſturbances occurred, and ended in direct hoſtility againſt the Company, which

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was happily ſubdued; and the Rajah is ſtated to have made a conſiderable payment in diſcharge of the arrears of Subſidy.

Subsidy from the Rajah of Cochin

No Eſtimate was made of any payment under this head. The only Receipts from the Rajah upon this account, were in the years 1791-2 and 1792-3.

The Rajah was, previouſly to 1791, a tributary to Tippoo Sultaun. On the 6th January of that year he threw off his allegiance and became tributary to the Company, and entered into a treaty accordingly, fixing his yearly tribute to riſe in three years from 70,000 to 1,00,000 rupees, at which it was to continue.

The poſſeſſion of Malabar by the Company after 1792, and the conqueſt of Cochin from the Dutch, having placed the ſituation of the Rajah upon another footing with the Company, nothing further has been received on the baſis of the above treaty.

Collections from the Districts ceded by the Guicowar Rajah.

Appendix, N° 6. B.

Appendix, N° 44.

The political connection with the Guicowar Rajah (as exhibited in the Statement) commenced in March 1802, when articles of convention were entered into with him, in conſequence of his having ſolicited the aſſiſtance of Engliſh troops in ſecuring his right as legitimate heir. This convention provided, in the firſt place, for the reimburſement of the expenſe which might attend his re-eſtabliſhment, by a temporary aſſignment or mortgage of certain diſtricts; and, in the ſecond place, for permanently ſubſidizing about 2,000 Sepoys, a company of European artillery, and two companies of Laſcars, including the eſtabliſhment of ſtores, the whole expenſe of which was computed in Eſtimate at the rate of 65,000 rupees per month, or £. 87,750 per annum, for the payment of which lands were to be afterwards ceded to the Company. A ceſſion from the former Rajah was recognized by this convention. On the 6th

Appendix, N° 45.

June following, the war having ended ſucceſsfully, an agreement was entered into with the Rajah confirming the convention of the 15th March, and making other

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ceſſions of territory, but it was not till the 21ſt April 1805 that the definitive treaty was concluded, on which the preſent connection with the Rajah is eſtabliſhed. The ſubſidiary force to be permanently ſtationed in his dominions was fixed at 3,000 native infantry, one company of European artillery, two companies of gun Laſcars, with neceſſary ordnance, warlike ſtores and ammunition, for the expenſe of which diſtricts producing a Revenue of £. 131,625, as deſcribed in a Schedule, were ceded to the Company. The former ceſſions were alſo confirmed, and diſtricts were mortgaged till the advances made by the Company on account of the Rajah ſhould be liquidated. The effect of theſe ſeveral arrangements is ſhewn in the Statement. The Receipts are excluſive of what has been recovered of the debt owing by the Rajah to the Company;

the

the Charges are thoſe of management. The Revenue and Judicial Syſtems have been extended to certain parts of the Soubah or Province.

Subſidies and Revenues of Ceded and Conquered Countries.

THE REVENUES OF THE DISTRICTS ACQUIRED BY CESSION AND CONQUEST FROM THE MAHRATTAS, as ſhewn in the laſt column of the Statement, are now to be examined.

Although a treaty of offenſive and defenſive alliance ſubſiſted between the Peiſhwa and the Company at the time of the formation of the Eſtimate of 1793, no notice was taken of the ſubſidiary ſtipulations of that treaty, as they were not of a permanent deſcription. This treaty was dated the 5th July 1790. It was entered into during the war with Tippoo then depending, and ſtipulated for the employment of two battalions of the Company's forces, the charge of which was to be defrayed by the Peiſhwa; the Receipt in 1792-3 was upon this account, and that in 1794-5 was in diſcharge of the balance remaining due under the treaty. The Receipts in the year 1803-4 and the ſubſequent years, were in conſequence of the acquirement of Territories from the Peiſhwa under a treaty of ceſſion, and from Dowlut Row Scindia and the Rajah of Berar by conqueſt. The ceſſions by the Peiſhwa were made under the inſtrument denominated the Treaty of Baſſein, which was concluded with his Highneſs on the 31ſt December 1802. Appendix, N° 47.

Under this treaty the Company were engaged to furniſh a ſubſidiary force for the ſervice of the Peiſhwa, conſiſting of 6,000 native infantry and the uſual proportion of field pieces and European artillery men, with the proper equipment of warlike ſtores and ammunition, to be ſtationed in perpetuity in his Highneſs's dominions. For the payment of the expenſe of this force Territories were ceded, producing, according to the Schedule, a rental of 26 lacks of rupees; reſerving a proviſion for an exchange if afterwards found neceſſary, or for additional ceſſions if the Ceded Diſtricts ſhould not, after the experience of three years, realize their computed value. Proviſions were likewiſe made for mutual aſſiſtance in the event of war, and for other circumſtances.

On the 16th December 1803 this treaty underwent a conſiderable modification, and an agreement or ſupplemental treaty was concluded, which is the baſis on which the diſtricts ceded by the Peiſhwa are now held. Under this agreement the ſubſidiary force was increaſed by the addition of a regiment of native cavalry; and ſome alteration was made in the principle of mutual aſſiſtance in the event of war; a change of the Territories ceded under the former treaty was alſo made. Diſtricts ſituated in the Carnatic and in Guzzerat, valued in the Schedule at 19,16,000 rupees, were commuted for territory in Bundlecund valued at rupees 36,16,000; but it is to be remarked that, at the time of the concluſion of this treaty, the Diſtrict of Bundlecund was in a diſturbed ſtate, and the neceſſity exiſted for the employment of a military force to eſtabliſh an authority over the country; extraordinary proviſion was therefore made in the above computation of the value of the ceſſion to defray that expenſe. Appendix, N° 48.

The Receipts from the Peiſhwa are on Land Rents, Cuſtoms and Duties, partly in Surat, and partly in the Province of Bundlecund, the former under the management of the Bombay Government, and the latter under that of Bengal.

The diſtricts obtained by conqueſt from Dowlut Row Scindiah were firſt eſtabliſhed in the poſſeſſion of the Company by the treaty of peace dated the 30th of December 1803; but a miſunderſtanding having ariſen between the parties, another treaty was entered into the 22d November 1805, to which ſupplemental or declaratory articles were annexed. By this treaty the boundaries of the Conquered Diſtricts are defined. Theſe diſtricts are ſituated in the Dooab, and to the weſtward of the Jumna, and are under the management of the Bengal Government, to which is to be added Broach and its dependencies, which is under the direction of the Bombay Government. Appendix, N° 49. Appendix, N° 50.

The part acquired by conqueſt from the Rajah of Berar was finally ſurrendered under the treaty of peace dated the 17th December 1803. It comprizes the province of Cuttack, including the port and diſtrict of Ballaſore, and is a dependency under the Bengal Government. Appendix, N° 51.

The Receipts contain the groſs Revenues of theſe ſeveral diſtricts obtained from the Mahrattas by treaty or conqueſt. The Charges are thoſe of the management of the

Revenues,

Subſidies and Revenues of Ceded and Conquered Countries.

Revenues, and the adminiſtration of Juſtice, which have been introduced upon the ſyſtem in general practice. They likewiſe include the ſtipends, allowances and penſions paid to the Royal Family at Delhi and their dependants, and to other perſons, agreeably to ſtipulations in the treaties with the Peiſhwa and Scindia.

The collections have been made on ſettlements concluded from year to year. It being of importance for the proper adminiſtration of theſe diſtricts, and the more accurately aſcertaining their real value, a local Commiſſion was determined upon in the year 1807, which, as already noticed in the Revenues of Oude, was in the year 1809 rendered permanent, and their ſuperintendance extended to the Ceded Diſtricts of Oude, and to the Province of Benares.

Appendix, N° 11.

CHARGES.

Charges.

THE Charges of the adminiſtration of the Government of India are next to be examined, upon the ſame principle of compariſon as the Revenues, and ſuch explanations will be given as circumſtances may appear to preſcribe. The want of the detailed Accounts of the Bengal Preſidency, as already noticed, will induce the neceſſity of occaſionally taking the year 1806-7 as the period of compariſon, upon a ſimilar principle with the Revenues.

The expenditure conſequent upon the poſſeſſion of the Ceded and Conquered Diſtricts, in ſo far as relates to the civil adminiſtration of them, and the ſtipulated and other payments to the Native Princes and their dependants, having been already inveſtigated, it will be neceſſary to make an adjuſtment of the amount ſo diſburſed in the examination now propoſed to be made.

Appendix, N° 6.

The entire Charges of the Government of India were eſtimated in the year 1793 at, - - - - - - -		£. 5,188,125
Deduct thoſe attending the Subſidies - - - - -		25,800
the Net Amount, as eſtimated in 1793, will then be - -		5,162,325
From the want of the detail of certain Accounts, the compariſon muſt neceſſarily be made with the year 1806-7, in which year the total of the Charges amounted to	£. 15,283,908	
from which, deducting the Civil Charges of the Ceded and Conquered Diſtricts - - -	2,495,367	
the Net Amount will be - - - - - -		12,788,541
which exceeds the Eſtimate of the year 1793 in the ſum of		£. 7,626,216

But the compariſon with this period, although in ſome meaſure preſcribed by neceſſity, from the want of documents by which the Charges of the Ceded and Conquered Diſtricts might be ſtated in detail for the years 1807-8 and 1808-9, is not quite correct, nor a fair criterion of the ſtate of affairs at the two periods, nor is it in coincidence with the view given of the aggregate of the Revenues, or of the General Reſults as eſtimated in 1793 and by the actual Accounts of the year 1808-9. The Charges diſburſed in the year 1806-7, were greatly enhanced from including arrears incurred during the late war, and the Deficit was in conſequence very large. The Charge in the year 1808-9 is not affected by thoſe circumſtances, and the effect of meaſures of retrenchment adopted by the Indian Governments is beneficially experienced.

The difference between the General Reſult of the year 1806-7 and that of the year 1808-9, was no leſs than £.3,126,280, of which ſum £.989,316 was produced by increaſed Revenues, and £.2,132,684 by a diminution of the Charges. It would have been ſatisfactory to have found it practicable to make an accurate adjuſtment of the Charges of 1808-9, for the purpoſe of a compariſon with this year, but as that cannot be done, the only courſe to be purſued is to ſupply the defect by ſuch general information

tion as can be derived from the Statements. Comparing the aggregate Charge, eſtimated in the year 1793 at - - - - - - £. 5,188,125
with that diſburſed in 1806-7, amounting to - - - 15,283,908

the increaſe would be - - - - - - - £.10,095,783

and with that diſburſed in 1808-9, amounting to - - 13,151,224

the increaſe would be - - - - - - - £.7,963,099
which is leſs than is ſhewn in the compariſon with 1806-7 in the ſum already ſtated as a diminution of Charge, viz. £.2,132,684

Charges.

The increaſe of Charges, on compariſon with the Eſtimate of 1793, excluding thoſe of the Ceded and Conquered Countries, has been ſhewn to amount, in the year 1806-7, to £.7,626.216. The increaſe, in the compariſon with 1808-9, including the Charges of thoſe Countries, has been ſtated at £.7,963,099.

Reaſons have been aſſigned for aſſuming the Eſtimate, made in the year 1793 as the baſis of compariſon with the actual Accounts of the lateſt period. It muſt nevertheleſs be remarked that the actual Accounts of the year 1793-4 might perhaps be conſidered a more proper period of compariſon of the expenditure, as that year was the firſt of the operation of the important civil arrangements in Bengal already noticed, the Charge attending which is to be examined hereafter in detail; and as in that year the military arrangements, after the concluſion of the war, had been completed, as will likewiſe be more particularly adverted to.

The groſs Charge of the year 1793-4 was £.6,066,924, being leſs than in 1808-9 by £.7,084,300; of which £.4,182,764 is in the Military Charges, and Buildings and Fortifications; and £.415,671 in increaſed Civil Charges at Madras and Bombay: £.976,303 in the Ceded and Conquered Countries under the Bengal Preſidency, as far as can be traced in the Accounts; £.860,428 in thoſe under Madras and Bombay; leaving the ſum of £.648,799 to be accounted for, partly in the Charges of the Ceded and Conquered Diſtricts under Bengal, and partly in the increaſed civil expenſes of that Preſidency, the detail of which is wanting.

Notwithſtanding the propoſition of taking the year 1793-4 for the immediate purpoſe of compariſon with the Charges by the laſt Accounts, it is not intended to depart from the plan originally laid down in this Report with regard to the Eſtimate of 1793; but in the purſuit of the examination of the detail of the various heads of Charge, the views entertained by that Eſtimate will be noticed, and ſuch explanatory remarks offered reſpecting them as occaſion may require.

In the general Statement, the Charges, excluſive of thoſe of the Ceded and Conquered Diſtricts, are ſeparated into three heads: the Military; the expenſe of Buildings and Fortifications; and the Civil Charges, which comprize every other item of fixed expenditure; and are ſhewn in detail in the ſupplementary Statement marked C. Appendix, N° 6. Appendix, N° 6. C.

It is to be remarked that the amount of the ſeveral heads of Charge reſpectively, as exhibited in the columns of the Statement, are taken from the columns of the Accounts laid before Parliament, which ſhew the ſums actually diſburſed in the year; conſequently, thoſe ſums may not always be conſidered as the actual Charge appertaining to the year; as it occaſionally happened that, in ſome years, a part of the Charge became in arrear, and fell upon the diſburſement of the next year, by which the Charge of one year appeared at a leſs amount, and that of another was enhanced in proportion.

MILITARY CHARGES.

THE ſeparation of the Military Charges and thoſe of Buildings and Fortifications under diſtinct heads or columns having been noticed, it may not be improper to offer ſome explanation of the reaſon of making this ſeparation, in ſo far as reſpects the Military Charge. The Army in India, though divided under the adminiſtration of the three Preſidencies reſpectively, is, in its aggregate, to be conſidered as engaged for

Military Charges.

Military Charges.

for the protection of the Empire at large. The immenſe increaſe, both in numbers and expenſe, demands more particular examination as to the immediate cauſes of it; and it is conceived that this examination can beſt be made by a combination of the entire Military Charge. It is, however, to be premiſed that the preſent numerical force of the Army cannot be ſaid to have been determined merely by the extent of the Company's antient Poſſeſſions, but is governed likewiſe by ſubſidiary ſtipulations under treaties with the Native Princes of India, and by the increaſe required in conſequence of the additional Territories obtained by conqueſt.

When the Eſtimate was framed in the year 1793, the political ſtate of India was very different to what it was at the later periods in the Statement. The principle on which the calculations in that Eſtimate were made was governed by the circumſtances of the time, having in view the eſtabliſhment and continuance of peace. The opinion of the late Marquis Cornwallis was adverted to in ſupport of thoſe calculations, and the expenſe incurred previous to the war with Tippoo Sultaun, then recently concluded, was adopted for the general rule as to the Eſtimate of the future proſpects. On theſe ſeveral grounds, the Military Charges were eſtimated in the year 1793 at the ſum of - - - - - - - - - £. 2,917,500

Appendix, N° 6.

It is found neceſſary to the compariſon with the Charge of the year 1808-9 to add the Buildings and Fortifications, becauſe the Military Buildings at Bengal in that year could not be ſeparated. Add therefore - - - - - - - -	117,875	£. 3,035,375
The actual Military Charge in 1808-9 was, including Military Buildings at Bengal, -	£. 7,380,427	
Add remaining Buildings and Fortifications -	279,364	
		7,659,791
Increaſe beyond the Eſtimate of 1793 - - - -		£. 4,624,416

The Eſtimate of 1793 appears to have been calculated upon rather too low a ſcale as to the Military Charges; for, by the actual Accounts of the year 1792-3, they amounted to a larger ſum by £. 563,000; this, however, may be in part imputed to the expenſe of winding up the war concluded in 1792.

It is propoſed to take the expenſe of the year 1793-4 as the moſt proper for compariſon with that of the year 1808-9, for the following reaſon. Although the war with France commenced in Europe in the early part of 1793, it could have but little effect upon the Military Charge in India during the year 1793-4; and conſequently, as peace had taken place generally in India, and as a ſmall ſum only was included for the arrears of the war, the expenſe might be conſidered as not far exceeding that of a peace eſtabliſhment.

The Military Charges in the year 1793-4 amounted to -		£. 3,361,837
and the expenſe of Buildings and Fortifications to - -		115,190
Total - - -		£. 3,477,027
The Military Charge in 1808-9, including Military Buildings at Bengal, amounted to - -	£. 7,380,427	
and the remaining Buildings and Fortifications to -	279,364	
Together - - - - -		7,659,791
Increaſe in 1808-9 - - - - - -		£. 4,182,764

It has been remarked that the expenſe of the Buildings and Fortifications at Bengal could not be diſtinctly ſtated for the year 1808-9. This is to be aſcribed to the circumſtance of the military part of them being blended with the Military Charges in the abſtract documents received from thence. The erection or repairs of Military Buildings muſt be governed, in a great meaſure, by caſual circumſtances. Upon the preſent occaſion it is difficult to form any Eſtimate of them. If the groſs expenſe of Buildings

Buildings and Fortifications at the Preſidency of Bengal in 1808-9 might be computed upon the average of the four years 1803-4 to 1806-7, the part relating to the Military might be ſtated at £. 45,000. This ſum, added to the expenſe already mentioned for Buildings, viz. £. 279,364, would carry the whole Charge of the Buildings and Fortifications to £. 324,364, conſequently the increaſe on that head, on a compariſon with the year 1793-4, would be £. 209,174. But this particular branch of expenſe will be conſidered in its proper place. The preſent remarks are introduced for the purpoſe of endeavouring to give a more diſtinct view of the increaſe in the Military Charge in the year 1808-9. Deducting therefore the ſum of £. 209,174 from £. 4,182,764, the amount firſt ſtated as the increaſe combined with the Buildings, the net increaſe of Military Charge, between 1793-4 and 1808-9, will then appear to be £. 3,973,590. Military Charges.

From the want of the books from Bengal, there exiſts much difficulty in the way of accounting for this increaſe with ſatisfactory preciſion. The firſt explanation of the cauſe of it might be given from the increaſe of the numbers of the Armies in nearly an equal ratio. This will appear on a reference to a Comparative Abſtract View of the ſtate of the Armies of the three Preſidencies, which is placed in the Appendix. By this Abſtract, an increaſe of effective force in rank and file is exhibited as follows: Appendix, N° 52.

		1794.	1808-9.	Increaſe.	Decreaſe.
Europeans	His Majeſty's -	5,310	20,348	15,038	—
	Company's -	8,190	4,026	—	4,164
Total Europeans - - - -		13,500	24,374	Net 10,874	—
Natives - - - - - -		56,435	129,077	72,642	—
Grand Total - - - - -		69,935	153,451	Net 83,516	

But this explanation, although affording a plauſible reaſon for the additional Charge, is by far too general. It is therefore thought neceſſary to enter upon a more detailed examination of this materially important branch of the expenditure. In this proceſs it is found that the increaſed expenſe now ſhewn is not merely to be imputed to the increaſe of the forces as to numbers, but is likewiſe to be aſcribed to an alteration in the conſtitution or ſyſtem on which the Army was formed in the year 1794. This alteration is manifeſt on the face of the Abſtract already referred to; but, conceiving it proper that more detailed information upon this point ſhould be furniſhed, copies of the Abſtracts of the Military Eſtabliſhment Books of the three Preſidencies on the 30th April 1794, and the 30th April 1807, are added to the Appendix. It is to be remarked that the books of the year 1807 are the lateſt received in a complete ſeries, and although the aggregate amount of the expenſe may not exactly accord with the amount of the Military Charges in the year 1808-9, the Abſtracts now produced will, it is preſumed, be uſeful in affording a general idea of the nature and numbers of the different corps of which the Indian Armies are compoſed, and particularly as no alteration as to the number of regiments is known to have taken place ſince that period, except as to thoſe of His Majeſty. Appendix, N° 53, 54, 55, 56, 57 and 58.

It is not requiſite upon this occaſion to enter at large into the detail of the alteration in the military ſyſtem which has been alluded to, or of the cauſes which led to its adoption; it may ſuffice to ſtate, that from the conſtitution of the Army, the Officers were expoſed to peculiar hardſhips; the increaſe of Territory had, at that period, led to the increaſe of numbers, with which neither the gradations of rank, nor the proportion of Officers, particularly of Field Officers, were in conformity. The higheſt rank was that of Colonel, and as promotion only took place in the line, the progreſs was ſo ſlow as to afford but a diſtant and diſcouraging proſpect of attaining it. No proviſion exiſted for the relief of any who, from ill health or other circumſtances, found it neceſſary to viſit their native country; nor for the retreat of thoſe who, after a certain number of years of ſervice, might wiſh to retire. Theſe ſeveral circumſtances were brought to the conſideration of the Court of Directors, and of the Board of Commiſſioners for the Affairs of India, who, with the aſſiſtance of the opinions of the moſt reſpectable local authorities, entered upon a very laborious examination of the ſubject, and finally determined upon an entire new arrangement of the Army. The detail

Military Charges. Appendix, N° 59.

detail of this arrangement was communicated to India by letters, dated in January 1796. The immediate effects of this meaſure will appear in the Statement No. 59. in the Appendix, which ſhews, upon a general principle, that by this alteration in the Eſtabliſhment of the ſeveral corps of the Army, the European infantry, before conſiſting of 12 battalions, was converted into ſix regiments; the native infantry, conſiſting of 13 brigades, (each brigade containing ſix battalions) being in the whole 78 battalions, was formed into 26 regiments of two battalions each; and that reforms were likewiſe made in the other corps of the Army. By the formation of the Army according to this principle the proſpect of promotion was greatly enlarged: the rank of Major General was inſtituted in the Company's ſervice; the number of Field Officers was increaſed; and the expectation of attaining the higher ranks was rendered more encouraging, by the eſtabliſhment of the principle of promotion in regiments according to ſeniority, as follows: in the European and native infantry to the rank of Lieutenant Colonel; in the native cavalry to the rank of Captain, and afterwards in the line; the promotion in the artillery was continued in ſeniority in the whole corps, according to the practice in His Majeſty's ſervice; liberal proviſion was likewiſe made for allowances to a limited number of Officers on furlough in Europe, and for the event of total retirement after the ſervice of a certain number of years. A modification of the rule of promotion was directed by letters to India dated in June and July 1798, eſtabliſhing it generally to be to the rank of Major in the reſpective regiments, and afterwards by ſeniority in the whole corps, excepting the artillery, in which the promotion continued by ſeniority in the corps.

It is obvious that a charge ſo material could not be effected without conſiderable additional expenſe. Attention was, as far as practicable, paid to economy, by reducing certain allowances; but, according to Eſtimates which were prepared with as much accuracy as circumſtances would admit of, the addition likely to be made to the Military Charges could not be taken at a leſs amount than £. 400,000, including the allowances on furlough and retirement.

It has appeared that the leading object of theſe ſeveral arrangements was the ſatisfaction of the European commiſſioned Officers, and to afford them the relief which, on principles of juſtice and equity, they were entitled to; but the permanent Military expenſes were ſhortly after conſiderably increaſed by an attention, equally neceſſary and juſt, to the caſe of the lower ranks, both European and native. As to the Europeans, it is to be obſerved that it is an eſtabliſhed general principle, that in reſpect of pay and allowances, His Majeſty's and the Company's forces are placed upon an equal footing. In the year 1797 an increaſe of pay was granted to the Royal Army by His Majeſty's order, dated 25th May; this grant extending to the ſervice in India, the ſame increaſe was given to the Company's European ſoldiers. An addition was likewiſe made in the year 1801 to the pay of the native Officers and Sepoys at Madras and Bombay; a conſiderable additional expenſe, and of courſe an increaſe of the Military Charges, was occaſioned by theſe grants, from the period at which they were reſpectively carried into effect.

The increaſe of numbers as to rank and file, between the year 1793-4 and the year 1808-9, has been already adverted to, but the conſideration of the expenſe of the Army on its preſent eſtabliſhment will naturally bring into view the ſtate of it, according to the Regulations paſſed in the year 1796, and as it is at preſent. The principal regular corps will only be noticed. It is propoſed to ſhew the general ſtate of the Company's Army according to thoſe Regulations, and according to the Returns of the year 1808.

Appendix, N° 59.

		1796.	1808.
European	Artillery	6 Battalions.	6 Battalions.
	Infantry	6 Regiments.	3 Regiments.
Native	Cavalry	8 Regiments.	16 Regiments.
	Infantry	26 Regiments.	59 Regiments.

From which it will appear that the alterations in the Army were, the European infantry leſs by three regiments; the native cavalry more by eight regiments; and the native infantry more by thirty-three regiments.

The

The annual expenſe of theſe ſeveral additions to the military force is of courſe greatly enhanced by the new principle of formation of the regiments in 1796, and by the increaſed pay to the Europeans and Natives, which, as to the Europeans, was ſtill further increaſed by a grant in the year 1807 made to His Majeſty's ſoldiers in Europe, and generally extended to thoſe of His Majeſty's and the Company's ſervice on the Indian Eſtabliſhment. Military Charges.

It may not be neceſſary in this place to ſtate in detail the meaſures adopted by the Indian Governments on the receipt of the orders of 1796, or the modifications which were afterwards made by the Court of Directors in the years 1798 and 1801, as no material alteration appears in the general principle of the arrangements, except as to the operations of the orders of the Court on the rule of regimental promotion; the increaſe of the ſtrength of the artillery to ſeven companies each battalion; the reduction of three; the European regiments, with the increaſe of the numbers of the remaining three, and the formation of the native cavalry in regiments of greater ſtrength by two troops each, with the addition of one cornet and thirty men to each troop; upon which occaſion two of the Madras regiments of cavalry were ordered to be reduced, but which was not fully carried into effect.

The great addition to the ſtrength of the Army ſince the year 1796, with the immediate cauſes of it, may be conſidered the chief object of attention, as being the principal ſources to which the large increaſe of the military expenditure is to be attributed. Adverting to the whole of the period in the Statement, or at leaſt from 1795-6, it may be pronounced to have been almoſt one continual ſcene of war, or preparation for it; European or Indian. In ſome inſtances the neceſſary meaſures of defence led to the raiſing of new regiments; in others levies were required to ſupply the place of troops employed on expeditions undertaken againſt the poſſeſſions of the enemy. The combined effect of the whole has been ſhewn to produce an addition of King's regiments, and an increaſe in the eſtabliſhment of the Company's Army to the extent already ſtated.

Referring to the total of the Military Charges in the Statement marked No. 6, it will appear that they progreſſively increaſed in amount, firſt, from the year 1795-6 to the year 1801-2 inclusive, which was almoſt entirely a period of active warfare, Ceylon, Malacca, and the Eaſtern Iſlands were conquered; which, with the maintenance of Ceylon to December 1801, and of the other conqueſts till the year 1801-2, added conſiderably to the expence in each year. After that period the Military Charge in this inſtance is included under the head of Dutch Settlements. An expedition was prepared upon a large ſcale to proceed againſt Manilla: though ultimately abandoned, it occaſioned a conſiderable addition to the expenſes of 1797-8. The expedition to Egypt fell upon the Charges from the year 1798-9 to 1801-2, and in a ſmall degree upon 1802-3. Upon the Peninſula the French and Dutch ſettlements were captured immediately after the commencement of the war with thoſe powers; but the moſt material addition to the Military expenſes upon the continent of India, between the years 1796-7 and 1803, was occaſioned by the concert which exiſted between the French, Zemaun Shah, and Tippoo Sultaun, from whence aroſe the apprehenſion of invaſion by Zemaun Shah on the north-weſt frontier of Bengal, and the war with Tippoo Sultaun which ended in 1799. The neceſſary conſequence of theſe circumſtances was an increaſe of the Armies of Bengal and Madras, and an enhancement of the Military Charges of all the Preſidencies, by the addition of field allowances and expenſes. Appendix, N° 6.

In the year 1802-3 the Charges are ſhewn to have decreaſed in a conſiderable amount, (near a million). The war with the European enemies having ended in 1801, and peace exiſting with the Native Powers of India, expectations were entertained that the expenditure of the year would have been reduced to a peace eſtabliſhment; in which caſe a decreaſe of Charge would have been exhibited in a much larger amount; but the Charge of that year included part of the expenſes of the expedition to Egypt, and for the field Charges of the Madras Army from November 1802, previouſly to the breaking out of the war with the Mahrattas in 1803-4, the effects of which are ſhewn in that and the three following years; although this war may be ſaid to have ended in December 1805, when a treaty of peace was concluded with Holkar. Notwithſtanding the effect of the reſtoration of peace upon the continent of India is ſhewn in the reduction of the Charges of 1807-8 and 1808-9, the amount in each of theſe years may be conſidered as ſtill very high compared with the year 1802-3;

Military Charges.

1802-3; but the cauſe of it is to be found for the moſt part in the permanent additions made to the military eſtabliſhments ſince that period, both of His Majeſty's troops and of the Company's; of the former ſeven regiments of foot, and of the latter twelve regiments of native infantry and three regiments of native cavalry, the aggregate expenſe of which might be eſtimated at an amount exceeding a million ſterling.

From the remarks which have been offered it is to be inferred that the increaſe of the military expenditure of India, between the years 1793-4 and 1808-9, is to be imputed to a combination of circumſtances; to the new modelling of the Army in 1796; to the increaſe of pay to the Europeans and Natives; but principally to additions which have been made to the eſtabliſhments.

The object at preſent in view being merely to ſhew the effect produced upon the finances from the various meaſures adopted by the Governments of India, either by orders from England, or, as might have been preſcribed, by the circumſtances of the times, it is not propoſed to enter upon any conſideration of the political grounds on which the military eſtabliſhments were increaſed, but to ſtate only the increaſe itſelf, to trace the periods when it was carried into effect, and to ſhew, with as much preciſion as the circumſtances with which this immenſe expenditure is involved will permit, the ſeveral branches wherein the additional expenſe has taken place: as, from this view, ſome idea may be entertained of the part to be looked upon as a fixed annual Charge upon the Revenues of India. The diſappointment in the receipt of a very material part of the documents for the year 1808-9 occaſions the neceſſity of making this exhibition upon rather a general principle, and chiefly upon Eſtimate.

The part of the increaſed annual Charge to be conſidered as fixed in its nature, is that ariſing from the regulations of 1796, and from the additional eſtabliſhed force. This has been ſhewn to be, three regiments of dragoons and 11 regiments of infantry of *His Majeſty's Forces*, and of the *Company's*, as follows; viz.

European Artillery.—The increaſe was by the changes in the corps in 1796, 1798, and 1801; alſo, 29 companies of Laſcars.

Native Cavalry.—9 regiments and 1 troop.

Native Infantry,—compared with its formation in 1796, which was nearly, as to numbers of rank and file, upon the baſis of 1794, 33 regiments.

Pioneers.—1 battalion and four companies.

From the obſervations already made it muſt be inferred that the Military Charges in each year of the column of the Statement have been increaſed in a very conſiderable degree by the contingent or extraordinary expenſes of war. It would be extremely difficult, if practicable at this time, to make a calculation of thoſe expenſes. It is likewiſe to be inferred, that thoſe Charges have been gradually increaſed by the modifications of, or additions to the eſtabliſhed force from time to time.

It having been propoſed to trace the periods at which theſe additions were made, the advices from India and the proceedings in England, have been attentively examined, and it is aſcertained that they were carried into effect in the following years:

	HIS MAJESTY'S. Regiments.		COMPANY'S. Regiments.	
	Dragoons.	Infantry.	Cavalry.	Infantry.
1796	2	3	—	1
1797	—	—	1	4
1798	1	—	—	4
1799	—	3	2	2
1800	—	Decreaſe 3	3	9
1801	—	—	—	—
1802	1	2	—	1
1803	—	1	—	2
1804	—	2	1	10
1805	—	2	2	—
1806	Decreaſe 1	Decreaſe 2	—	—
1807	—	Decreaſe 2	—	—
1808	—	5	—	—
Net Increaſe	3	11	9	33

In the year 1798 the Company's artillery was increaſed in numbers, and in 1801 by the addition of two companies to each battalion, in the whole 12 companies, and in the ſame years their European regiments, conſiſting of ſix, were reduced to three. The progreſſive effect of theſe additions on the amount of the Military Charges in each year, if it could be ſhewn with accuracy, is not material to the object immediately in view at this time, which is to account for the great increaſe of expenſe between 1793-4, and 1808-9; that object will therefore be purſued in order to bring the examination of this branch of the Accounts to a cloſe. Military Charges.

It muſt have appeared evident, from the remarks and explanations in the preceding parts of this Report, that conſiderable difficulty would exiſt in accounting with preciſion and accuracy for the component parts of the ſum of £. 3,973,590, ſtated to be the amount of the increaſe on the compariſon now made, and that it can be only done upon Eſtimate, the calculations of which muſt neceſſarily be framed on the computed annual expenſe of the additional regiments, and by adverting to the actual amount incurred in the year 1806-7, as ſtated in the Book of Eſtabliſhments, with reſpect to the other Charges, particularly thoſe of a contingent nature. It muſt be admitted that an Eſtimate drawn upon ſuch principles is liable to objection, but being the only mode by which any explanation can be at preſent obtained upon this point, it is inſerted in the Appendix, and is preſumed to be as accurate a calculation as can be formed, when every circumſtance reſpecting the ſtate of the Accounts is taken into conſideration. Appendix, N° 60.

BUILDINGS AND FORTIFICATIONS.

Buildings and Fortifications.

This head was eſtimated in 1793 at - - - -		£. 117,875
From the remarks on the Military Charges it will have been obſerved that the view given of the expenſe of Buildings and Fortifications in 1808-9 is incomplete, from not including that incurred in the Military department at Bengal. If the adjuſtment made on the examination of the Military Charges were now reſorted to, the Account would ſtand as follows:		
Buildings and Fortifications in 1808-9, as per Statement, - - - - - - - -	£. 279,364	Appendix, N° 6.
Add for the Military part at Bengal - - -	45,000	
The total will then be - - - - - - - -		324,364
which exceeds the Eſtimate in 1793 in the ſum of - -		£. 206,489

The difficulty of giving with accuracy a proſpective view of expenſes of this deſcription is obvious, as it depends ſo greatly upon contingent and caſual circumſtances. The calculation in the Eſtimate was in part governed by the average of preceding years, and the experience of the firſt ſeven years of the actual Accounts, 1792-3 to 1797-8 inclufive, afforded ſome proof of the accuracy of it, for on the average of thoſe years the expenſe only proved to be £. 113,048, although in ſome of them the Charge exceeded the Eſtimate. On the inſpection of theſe columns of the Statement it will appear that, as the Territories of the Company increaſed, the expenſe of the erection and repairs of Buildings and Fortifications increaſed likewiſe; and here it is to be remarked that the Charge under this head includes, in like manner with the Military Charges, the entire expenditure, whether on account of the Company's ancient Poſſeſſions, or of thoſe acquired by ceſſion or conqueſt. The increaſed expenſe in the Bengal column, during the ſeveral years from 1798-9 to 1803-4, is principally to be aſcribed to repairs &c. of Buildings and Fortifications in Oude, a part of which was provided for in the ſtipulations of the treaty of February 1798; alſo to the erection of a new Government-houſe at Calcutta, to the purchaſe of houſes and grounds, and the making of new roads and avenues. As to the Madras column, the additional Territories acquired by the conqueſt of Myſore, by the ceſſion of the Carnatic by the Nabob of Arcot, and of the diſtricts by the Nizam, having greatly increaſed the number of fortreſſes, the neceſſity of maintaining and keeping them in repair will be found to have materially added to the expenſes of this deſcription under Appendix, N° 25.

Buildings and Fortifications.

under the Madras Government. The great increaſe of Charge after the year 1804-5, is to be aſcribed to various circumſtances; the improvement and repairs of the works at the fortreſs of Seringapatam; the building a new mint and cuſtom-houſe and a jail at Madras; the erection of barracks at ſeveral ſtations for the accommodation of the increaſed number of European troops; extenſive repairs of the fortifications of the Preſidency, which had received very conſiderable damage by a ſtorm in 1805; and other works of different deſcriptions, of which it may not be requiſite, even if it were practicable, to give a minute detail. The increaſe of Territory on the weſtern ſide of India, under the adminiſtration of the Bombay Government, being far leſs conſiderable than what has come under that of Madras, the additional expenſe attending the Buildings and Fortifications is likewiſe leſs. The increaſed Charge exhibited in the years ſubſequent to 1802-3 is in ſome degree to be attributed to the effects of a fire at the Preſidency in February 1803, by which very extenſive damage was produced, and, in conſequence, conſiderable expenſe incurred in the erecting of new barracks for the European regiments, and of other buildings. The extenſion of the Eſplanade, the compenſation to perſons whoſe houſes were removed, and the further ſtrengthening the fortifications, have added to the Charges.

It would lead to a very extenſive detail to account minutely for the increaſe under this head of Charge at each of the Preſidencies; but it may be proper to obſerve that inſtructions have been given, from time to time, to keep it within every practicable limit.

CIVIL, &c. CHARGES.

Civil, &c. Charges.

Appendix, N° 6.

THE Civil, Revenue, Judicial and Marine Charges, as ſhewn in the General Statement marked No. 6, are next to be examined. The total of Charges incurred under theſe ſeveral heads on account of the Company's ancient Poſſeſſions was eſtimated in 1793 at - - - - - - - - - - £.2,126,950

On a compariſon with the year 1806-7, in which their amount was - - - - - - - - - - 3,725,381

an increaſe is exhibited of - - - - - - £.1,598,431

If the compariſon could have been made with the year 1808-9, a different Reſult would have been ſhewn, as the expenditure at Madras and Bombay in that year was leſs by £.277,720.

The view of this Statement will ſhew, during the whole of the period, a general tendency to increaſed expenſe; and that, between 1793-4 and 1806-7, the increaſe accumulated to £.1,312,836. This increaſe would certainly have appeared leſs on a compariſon with 1808-9, but it is deemed of importance to enter upon a detailed examination, in order to diſcover, as far as practicable, the real cauſes from which the expenſe of the Civil Adminiſtration or Government of theſe Poſſeſſions has been carried to its preſent large annual amount. It is, however, to be premiſed that, in ſome inſtances, the increaſed Charge will be found to be imputable to alterations of ſyſtem under which increaſed Revenue has been produced; and, in others, to expenſive meaſures which have been preſcribed by the more extended political relations of the Company in Aſia.

In the courſe of this examination the Preſidencies will be taken ſeparately, and every item of Charge at each will undergo diſtinct conſideration. To accompliſh this purpoſe with greater facility, the Supplementary Statement marked C. has been placed in the Appendix, in addition to the General Statement.

Appendix, N° 6. C.

It has been remarked that the year 1793-4 might be conſidered as a period of more particular importance, in conſequence of alterations of ſyſtem, and of arrangements carried into effect at the commencement of it. This remark will be found to apply moſt particularly to the Accounts of the Bengal Preſidency. It is nevertheleſs deemed proper to conſider this year as a period in which the attention ſhould be directed to the ſituation of the other Preſidencies likewiſe. On theſe conſiderations, and as it is thought to be highly deſirable to bring forward more diſtinct information upon this important branch of the enquiry, Abſtracts of the Civil

Appendix, N° 61.

Eſtabliſhments

Eſtabliſhments of the three Preſidencies, as they ſtood in April 1794, 1807 and 1808, have been called for, and are likewiſe added to the Appendix. Civil, &c. Charges.

Bengal.

The CIVIL CHARGES of the Preſidency of BENGAL are ſhewn to have been eſtimated in the year 1793 to amount to - £. 1,581,200
In the year 1806-7 they amounted to - - - - 2,417,318

being an increaſe of - - - - - - - - £. 836,118

In the year 1793 the Civil Charges of the General department were eſtimated in the groſs at £. 403,000. Of this ſum an adjuſtment has been made in the Statement now under examination, in order to diſtinguiſh the ſeveral heads of Charge, for the purpoſe of compariſon with the Eſtimate of them now made. The principle upon which the calculation of theſe Charges was made at £. 403,000 is ſaid to be the average of the three paſt years. As the application of that principle to the Charges of the MINT might ſtate them too low for the purpoſe of compariſon, on account of a material alteration by a new coinage inſtituted in 1789, by which the Eſtabliſhment was increaſed, it is thought beſt, upon this occaſion, to take the ſum eſtimated by the Bengal Government in the year 1791-2 for the Charges of the Mint and Aſſay Offices as a point of compariſon. The MINT CHARGES, as eſtimated in 1793, are therefore to be taken at - - - - - - - - - £. 13,300
In 1806-7 the Charge was - - - - - - 28,558

being an increaſe of - - - - - - - - £. 15,238

The Charges in the years 1807-8 and 1808-9 are ſtated at a larger amount, from including the Mints at Benares and Furruckabad. This head of Charge, from loſſes occaſionally incurred by coinage, and from being expoſed to contingencies dependent upon the quantity coined from year to year, muſt neceſſarily be fluctuating; and it is chiefly owing to this circumſtance that the Eſtimate in 1793, though governed in its calculation by that received from Bengal for the year 1791-2, appears to have given ſo inaccurate a view of the Charge of the department, which in the year 1792-3 amounted to £. 33,600. A part of this increaſe is to be attributed to a Mint being included in the latter year for Moorſhedabad, whereas the Eſtimate of 1791-2 comprized only the three Mints of Calcutta, Dacca, and Patna.

It may not be requiſite to trace minutely the cauſes of the fluctuations which are annually ſhewn in this column of the Statement, as the preſent and probable future expenſe of the Mint and Aſſay Offices is the chief point for conſideration. It may be remarked that this department has engaged particular attention both abroad and at home, and that meaſures have been reſorted to to render it completely efficient at the leaſt expenſe practicable.

In the year 1792-3 there were four Mints as already ſtated; at the preſent period the coinage is confined to one Mint at Calcutta, it having been thought expedient to aboliſh the other three. In April 1794 the annual expenſe of the fixed eſtabliſhment of the four Mints was £. 14,652. The fixed eſtabliſhment of the Mint and Aſſay Offices, on the 30th April 1808, is ſtated at £. 16,702.

There are at this time likewiſe eſtabliſhments of Mint Offices at Benares and at Furruckabad, the profits and expenſes of which are included in the Accounts of the Revenues and Charges of Benares, and of the Ceded Provinces of Oude.

POST OFFICE CHARGES.

Theſe Charges were likewiſe ſeparated from the groſs amount of the Civil Charges, but they were taken upon the calculation of the average of five years, and eſtimated for the year 1793 at - - - - - - - - - £. 14,800
They amounted in the year 1808-9 to - - - - 31,690

being an increaſe of - - - - - - - - £. 16,890

Civil, &c. Charges, Bengal.

The increaſe of Receipts, produced by regulations of this department in 1798 and 1801, has been adverted to. The greater facilities in the conveyance of letters could not be obtained without an increaſe in the means, by additions to the Dawk Eſtabliſhments both on the regular and the croſs roads. The increaſe in the extent of the Company's Territories has neceſſarily added to this uſeful branch of the Eſtabliſhments, as will appear by the Statement from the year 1801-2. The expenſes are increaſed by contingent Charges. The eſtabliſhed Charge in 1794 was £. 18,220, and in 1808, £. 20,686. It is however ſatisfactory to obſerve that, notwithſtanding the increaſe of Charge which is exhibited on the compariſon with the Eſtimate made in the year 1793, the regulations which have been paſſed for the management of the Poſt Office have been productive of advantage, a ſurplus Charge having been eſtimated in the year 1793, whereas, from the year 1799-800, the Poſt Office collections have uniformly exceeded the expenſes, and in the year 1808-9, were more by £. 3,110, ſhewing a net difference of £. 7,710, in the reſult of the compariſon.

CHARGES OF THE RESIDENCY OF BENARES,

eſtimated in the year 1793 at - - - - -	£. 32,700
amounted in the year 1806-7 to - - - - -	140,732
being an increaſe of - - - - - - - -	£. 108,032

The Charges of this Reſidency were blended with the general Civil Charges in the Eſtimate of 1793, and the calculation of their amount rather exceeded the Bengal Eſtimate of 1791-2. The alteration of the circumſtances of this Diſtrict and Reſidency has been noticed under the Revenues. The agreement with the Rajah on the 27th of October 1794, and the regulations paſſed in March 1795, have likewiſe been adverted to. The introduction of the modes of adminiſtration practiſed in the lower provinces has occaſioned an increaſe of expenſe, but the great additional Charge, ſince the year 1800-1, is more to be attributed to the alteration in the mode of keeping the Accounts than to a poſitive increaſe of expenſe; and it will be found, from an increaſe of Revenue in a greater amount, that, in point of fact, on an average of ſeven years from 1800-1 to 1806-7, the net ſum realized from the diſtrict exceeded both the Eſtimate of 1793 and the actual Accounts of the year 1792-3. The general principle of this alteration was to bring to account the whole Receipt and Expenditure of the Moolky or provincial treaſury, ſubjecting them to the ſame rules as the other Revenue Accounts. In this caſe, the Receipt under the head of Surplus Collections, and the payment of the allowance to the Rajah under the agreement of 1794, with every other Diſburſement, are ſtated on both ſides of the Account. In the latter years both Receipt and Expenditure are ſtill further enhanced by an alteration in the mode of Collection by Tehſildars or native Collectors, who, inſtead of remunerating or paying themſelves by the deduction of a per-centage from the collections, are in future to receive a perſonal allowance from the Collector, and the groſs Revenue is to be paid into the treaſury. A conſiderable ſaving is expected ultimately to ariſe from this meaſure, and of courſe an addition to the Net Revenue.

Appendix, N° 10.

It is to be remarked that the Charges include every Diſburſement of the diſtrict, Revenue, Judicial, and relating to the Mint and Cuſtoms.

CIVIL CHARGES IN GENERAL, termed in the Parliamentary Accounts, N° 2. "*Other Charges of the Civil Eſtabliſhment.*" They comprize the whole of the fixed and contingent expenſes of the Civil Department General which are not ſtated in the other heads of the Account; as the pay and allowances of the Members of Government, the Secretary's, Accountant's, and ſeveral other Offices, the Durbar Charges, &c. &c.

In conſequence of the adjuſtment noted under the head of Mint Charges, this head of Charge is to be ſtated as eſtimated in the year 1793 at - - £. 258,800
In the year 1806-7 it amounted to - - - - 575,856
being an increaſe of - - - - - - - - £. 317,056

This head of Diſburſement is liable to be affected by a variety of contingencies. The Durbar Charges, from including the political expenſes incurred by embaſſies to

or

or from the ſeveral Powers of Aſia, muſt neceſſarily be ever fluctuating. On the view of this column of the Statement it will appear that, from the year 1792-3 to 1798-9, with the exception of 1795-6, theſe Charges continued at an amount ſo ſteady as to call for no particular remark. The large amount in that year is to be attributed partly to extraordinary or temporary circumſtances: a payment to the acting Governor General; a remuneration ordered by the Court of Directors to the late Accountant General; and the expenſe of the public Preſs. After the year 1798-9 the extenſion of the political relations of the Company, and other circumſtances, led to a large increaſe of expenſe on the eſtabliſhed Reſidencies at the Courts of the Native Princes, and for temporary embaſſies; by which the Durbar Charges were enhanced in a very material degree. The very large expenſe in the year 1805-6 is, in addition to theſe circumſtances, to be attributed to the Charge incurred in an attempt to eſtabliſh a ſettlement at Balambangan. The inſtitution of a College at Calcutta in the year 1800 has likewiſe added to the expenſes after that period. Civil, &c. Charges, Bengal.

It appears by the Statement that after the year 1805-6 the Civil Charges were very conſiderably reduced, the Government General having made conſiderable retrenchments of eſtabliſhed as well as temporary expenditure. In conſidering the exceſs under this head, on a compariſon with the amount at which it was eſtimated in 1793, or what was actually incurred in the year 1793-4, which, upon this occaſion, may be conſidered as a more proper period of compariſon, the difference of the circumſtances of the times muſt not be loſt ſight of, and particularly the very great extenſion of the buſineſs of the Secretary's and other departments from the increaſe of Territory. The extended political relations of the Company may probably keep the Durbar Charges at an amount exceeding that which was required in former times. This column is not filled up for the years 1807-8 and 1808-9, as the want of the detail of the Bengal Statements for thoſe years prevented the Accounts from being drawn up, as to the various items, with ſufficient preciſion for grounding a compariſon with other years.

Charges of the Judicial Department.

This head comprizes the expenſes of the Supreme Court, with the law Charges of the Company; alſo the expenſes of the Adminiſtration of Juſtice in the ſeveral Adawluts or Native Courts of the provinces of Bengal, Bahar and Oriſſa; the expenſes of this deſcription for Oude, Benares and the Conquered Diſtricts, being included under thoſe heads reſpectively.

At the time the Eſtimate of the year 1793 was framed the judicial ſyſtem had not been inſtituted, conſequently the law expenſes and thoſe of the Supreme Court of Judicature could alone be introduced into that Eſtimate. They were included in the amount taken for the Civil Charges generally, and are calculated

at the ſum of - - - - - - - - - - -	£.57,600
Their amount in the year 1806-7 was - - - -	57,652
exceeding the Eſtimate in the ſum of - - - -	£. 52

This head of Charge comprizes the ſalaries and allowances of the Judges and the Officers, with the other expenſes of the Supreme Court of Judicature; alſo the ſalaries of the Company's law officers, and the expenſes incurred by legal proceſſes; likewiſe of the Court of Requeſts, &c. The expenſe under this head is ſubject to fluctuation, from being expoſed to contingencies. Great attention has been paid to keep the eſtabliſhed Charge within the narroweſt limits practicable: the Eſtabliſhment of the Supreme Court was reviſed with much care in the year 1798, and conſiderable reductions in the expenſe were effected. The expenſe in the year 1794, although there was then a vacancy of one Judge, is ſtated at £.40,982; in 1807 it was £.39,975; but the latter period includes the ſum of £.4,070 for Penſions, which were not in the former. The Charge of the Court of Requeſts, which in 1794 was £.780, amounted in 1807 to £.7,827; but this expenſe is merely nominal, being more than covered by the Receipts from fees, which were inſtituted on ſuits when the alterations were made in the Eſtabliſhment of that Court, under proclamation dated 13th March 1802.

The part of the Charges of the Judicial Department which is incurred by the adminiſtration of juſtice in the provinces is next to be noticed. In the Accounts preſented to Parliament it is termed "*Charges of the Dewanny and Nizamut City and Zillah Adawluts, alſo of the Police Eſtabliſhments and Courts of Appeal.*"

It

Civil, &c. Charges, Bengal.

It has been already remarked that the Charges now under conſideration apply only to the provinces of Bengal, Bahar and Oriſſa, and the reaſon has been aſſigned why no Eſtimate could be made of them by the Court of Directors in February 1793.

It is not propoſed in this place to enter upon any explanation of the grounds on which alterations were made in the ſyſtem of the adminiſtration of Juſtice in theſe diſtricts, but merely to ſtate the fact that ſuch alterations were made, and to examine what additional expenſe has been produced by them.

The whole of the grounds for the adoption of the new ſyſtem is to be found in the Minute of the late Marquis Cornwallis, dated 11th February 1793, and the detail of the ſeveral arrangements on the execution of it in the Bengal regulations paſſed in the year 1793, their operation being directed to commence on the 1ſt May of that year. The modifications and alterations which have been occaſionally made by ſubſequent regulations, will, in ſo far as they apply to expenſe, be adverted to as occaſion may require.

Appendix, N° 9. A.

Antecedent to the year 1793 the collection of the Revenues and the adminiſtration of Juſtice were under the ſuperintendance of the Revenue Department, and the expenſe attending them reſpectively were included under one head of Charge; viz. The Revenue Charge. The actual expenſe defrayed upon theſe accounts in the year 1792-3 was £. 782,744. The general principle of the alteration of the ſyſtem, as propoſed in the Minute of the Governor General, went to an entire ſeparation of the management of the Revenues and the adminiſtration of Juſtice, which led to the creation of a new Department, termed The Judicial, the Receipts and Charges of which were to be ſtated under a ſeparate and diſtinct head. It was calculated that the expenſe of the propoſed new Eſtabliſhment, in ſo far as related to the Sudder or Chief, and other Adawluts or Native Courts of Juſtice, would amount annually to the ſum of £. 220,515; that reductions would then be made upon the exiſting Eſtabliſhments of the Revenue Department to the amount of £. 173,300; ſo that the whole increaſe of expenſe under this branch would be only £. 47,215.

The internal Police, or the preſervation of the peace of the diſtricts, was, till December 1792, under the management of the farmers and landholders, who were bound to keep Eſtabliſhments of Officers for that purpoſe. By a Regulation paſſed the 7th of that month, the Police was taken under the excluſive charge of Officers appointed by Government, and a fund eſtabliſhed for defraying the expenſe. This Regulation was re-enacted on the 1ſt May 1793, and a further Regulation was paſſed at the ſame time for raiſing a fund to meet the Charge of the new Police Eſtabliſhments, by an aſſeſſment termed The Police Tax.

The Police is to be conſidered as another branch of the new ſyſtem, and the expenſe of it forms part of the Charges. It does not appear that an exact Eſtimate was made of the Charges of its Eſtabliſhment; but it ſeems to have been conſidered that the aſſeſſment upon the diſtricts was to be made to ſuch an amount as ſhould meet thoſe Charges.

It has been obſerved, that the Revenue Charges of the year 1792-3, which included the expenſe attending the adminiſtration of Juſtice, amounted to £. 782,744. Previouſly to the examination of the Revenue and Judicial Departments after their ſeparation, it may not be improper to conſider their combined amount in the firſt year, viz. 1793-4, as it will ſhew how far the Eſtimate, on making the ſeparation, was verified; and as that year will be now taken for the period from which the operation of the ſyſtem financially will be inveſtigated.

In 1793-4 the Revenue Charges amounted to - - -	£. 569,293
And the Judicial to - - - - - - -	314,766
making together - - - - -	884,059
This exceeds the year 1792-3 in the ſum of - - -	£. 101,315
As it was eſtimated that the extraordinary expenſe of the new ſyſtem would amount to - - - - -	47,215
the ſum to be accounted for will be - - - -	£. 54,100

Civil, &c. Charges, Bengal.

Brought up - - -		£. 54,100
The Charges of the Police were expected to be defrayed by a ſpecial tax raiſed for the purpoſe, but they exceeded the tax in the ſum of - - - - -	£. 21,935	
Two Zillah Courts were inſtituted after the Eſtimate was made, the expenſe of which was -	8,472	
		30,407
which will reduce the ſum to be accounted for to - -		£. 23,693

It may not be neceſſary upon this occaſion to trace more minutely the various contingencies which were the cauſes of this difference. The following fact appears clearly eſtabliſhed, viz. that the Diſburſement of the year 1793-4 exceeded that of the preceding year in the ſum of - - - - - - - £. 101,315
and that, deducting the ſum raiſed as a Police tax - - 25,801
The aggregate expenſe of the two Departments, in the firſt year of the new ſyſtem, exceeded the expenſe of the former ſyſtem in the ſum of - - - - - - - - £. 75,514

which is more than the exceſs firſt calculated by £. 28,299;—but from this ſum ſhould be deducted ſome retrenchments in the Salt Department. Confining this view of the ſubject to the Judicial branch, which is now the immediate object of inveſtigation, it will be proper to examine the expenſe actually diſburſed in the firſt year of its ſeparation from the Revenue branch, on a compariſon with the Eſtimate made previouſly to the adoption of the meaſure.

The Expenſe of the new Adawlut Eſtabliſhment was eſtimated at - - - - - - - - - - - -	£. 220,515
The Judicial charges of the year 1793-4 were - - -	314,766
Exceeding the Eſtimate by - - -	£. 94,251

It is to be remarked that the Eſtimate included only the Charge of the Sudder, the City, and Zillah or Provincial Adawluts. The actual Charge comprized two Zillah Adawluts more than the Eſtimate, and contingencies of which it was not practicable to make an accurate calculation. The Net Exceſs or actual Diſburſement, compared with the ſeveral heads in the Eſtimate, amounts to £. 12,110; the Charges of the Police at Calcutta and in the Provinces, amounting to £. 59,480, were not included in the Eſtimate, nor the contingent expenſes for maintenance of priſoners, nor a commiſſion (though then exiſting) for ſuppreſſing decoits or robbers, with other items amounting together to £. 21,770; which ſeveral ſums will be found nearly to account for the difference exhibited in the actual Diſburſements of the firſt year of the operation of the new ſyſtem of Judicature in the Provinces.

Taking, as propoſed, the year 1793-4 as the period of compariſon, it will appear that, deducting the ſum of £. 314,766 from £. 482,653, the amount of the Judicial Charges in the year 1806-7, the increaſe amounts to £. 167,887.

The inſpection of the column of the Statement will ſhew that the Judicial Charges in every year have exceeded thoſe of the firſt year of the inſtitution of the ſyſtem; but it is found, upon a minute examination, that the increaſed Charge is more to be aſcribed to contingent expenſes than to additional Eſtabliſhments, or increaſe of allowances to the European ſervants employed in this Department.

The number of Courts originally eſtabliſhed was as follows:

Sudder Dewanny or Chief Court, being the Court of Appeal in the laſt reſort in civil ſuits.
Four Provincial Courts of Appeal.
Three City Adawluts.
Twenty-three Zillah Courts.

Civil, &c. Charges, Bengal.

According to the Book of Eſtabliſhments in April 1808 the number of Courts was the ſame, except as to the Zillah, which, by the abolition of thoſe at Moorſhedabad and Cooch Behar, and the inſtitution of others at Backergunge, Hooghly, and in the Jungle Mehals, were increaſed to twenty-four.

Notwithſtanding the net increaſe in the number of Courts is found to be only one Zillah Court, the eſtabliſhed expenſe of the Department between 1794 and 1808 is very conſiderably increaſed. On the 30th April 1794, by the Book of Eſtabliſhments, the Charge amounted to - - - - - - - £. 268,172
On the 30th April 1808 it was - - - - - - - 493,945

being an increaſe of - - - - - - - £. 225,773

Of this ſum £.14,486 is in the Eſtabliſhment of the Court of the Sudder Dewanny and Nizamut Adawlut, in conſequence of alterations made in the year 1801. One ſenior and two puiſne Judges were at firſt appointed, but in 1808 the ſenior Judge was diſcontinued. The net increaſe of expenſe by the three additional Zillah Courts, after deducting that of the two which were aboliſhed, is £ 22,235. The Charge of the provincial battalions in 1808, ſtated at £.52,947, was not incurred in 1794; nor was any ſum included in that year for contingencies or police. The former amounted in 1808 to £.52,589, and the latter to £.65,631, excluſive of the charge on thoſe accounts in the new Adawluts. Theſe ſeveral ſums will account for the difference between the two periods within £.17,800. On the inſpection of the detail of the Accounts of the reſpective Courts, many variations in the Charges are diſcovered, both as to increaſe and decreaſe; a material part of the increaſe is found in the appointment of Aſſiſtants to the Regiſters almoſt generally, and, in ſome inſtances, in additions to the native Eſtabliſhments. As to the Judges, their ſalaries have undergone very little alteration; the ſalary of the Judge at Burdwan was reduced in the ſum of £.788, after the transfer of a part of his juriſdiction when the Court at Hooghly was inſtituted in 1795, and the ſalaries of the Judges at Sylhet and Ramghur were increaſed in the ſum of £.696 each, as they were much below the general ſcale of thoſe of the Judges of the other diſtricts.

The explanations now given afford a general idea of the changes which have occurred in the fixed Eſtabliſhments, within the period under review: the fluctuations of the amount of the Charges in the ſeveral years, as ſhewn in the column of the Statement, are to be attributed to contingent expenſes, which muſt naturally be expected in the adminiſtration of civil and criminal juſtice in ſuch a number of diſtricts, and particularly to the Charge for the diet of priſoners.

MARINE CHARGES,

eſtimated in the year 1793 at - - - - - £.54,000
amounted in the year 1808-9 to - - - - - - 75,082

being an increaſe of - - - - - - - £.21,082

The Eſtimate of the year 1793 was calculated rather above the average of the three preceding years. From the nature of the Marine Service it is ſubject to many contingencies which are of a caſual and fluctuating deſcription. The inſpection of this column does not furniſh any particular ground of remark. The Department has undergone ſome alteration in management ſince the year 1793. In the year 1795, in conſequence of an examination of the ſtate of it, a Secretary with an official Eſtabliſhment was appointed. In the year 1807 the Court of Directors entered upon a minute conſideration of the ſtate of the Marine Eſtabliſhments, and, by their letter of the 13th May, forwarded inſtructions for the future conduct of the Department, which it is expected will occaſion material improvements therein, by providing better accommodation for ſhips navigating the river as to pilotage, watering, &c. and affording a proſpect at the ſame time of leſſening the expenſes, by rates on the tonnage of the ſhips.

Appendix, N° 62.

Revenue Charges,

Civil, &c. Charges, Bengal.

Including ſtipends and allowances of the Nizamut, or the payments made to the Nabob of Bengal, his family and dependants. The obſervations already made on the Charges of the Judicial Department, will, it is preſumed, have given the requiſite explanations of the arrangements in Bengal in the year 1793, by which an entire ſeparation was made of the Revenue and Judicial management. From thoſe obſervations it will have been inferred that the Eſtimate framed in 1793 may not be taken as a criterion by which an accurate judgment can be formed of the increaſed Charge ſince that period, and that the expenſe of the year 1793-4 will be the moſt proper to be aſſumed as the ground of the compariſon with that of the later years in the column of the Statement. It may not, however, be improper to advert, upon the preſent occaſion, to the actual Charge of 1792-3, the year immediately preceding the ſeparation of the Departments, in order to give ſome view of the principle of the Charge of the year 1793-4. The groſs expenſe of 1792-3 was - - £. 782,744

It was calculated that the inſtitution of the Judicial ſyſtem would immediately occaſion a reduction in the expenſe of the old Revenue Eſtabliſhments to the amount of - - 173,300

On this principle, the Revenue Charges to be incurred in future would be ſtated at the ſum of - - - - - £. 609,444

the actual expenſes of the year 1793-4 were - - - £. 569,293

which is leſs than the charge above ſtated by - - - £. 40,151

from which it is to be concluded that reductions were carried into effect to a greater amount than was reckoned upon or ſtated in the original Eſtimate, at the time of the ſeparation of the Adawluts.

As the Revenue Charges of Benares are blended with thoſe of the other Provinces in 1807-8 and 1808-9, it is neceſſary to compare the Charge of the year 1806-7, amounting to - - - - - - - - - - £. 516,340

with that of the year 1793-4, which has been ſhewn to amount to - - - - - - - - - 569,293

In which view the Charge of 1806-7 will be found to be leſs in the ſum of - - - - - - - - - £. 52,953

It is to be remarked that the Charge in both periods includes the ſtipends and allowances of the Nizamut; if they were deducted the expenſe attending the collection of the Revenues would ſtand as follows:

1793-4:

Groſs Charge - - - - - -	£. 569,293	
Stipends, &c. - - - - - -	220,406	
Net Charge - - - - - -		£. 348,887

1806-7:

Groſs Charge - - - - - -	£. 516,340	
Stipends, &c. - - - - - -	228,130	
Net Charge - - - - - -		£. 288,210

Conſequently the actual expenſe incurred in the collection of the Revenues of Bengal will appear to have decreaſed in the ſum of - - - - - - - - - £. 60,677

The average of the groſs Charge for the 13 years, 1794-5 to 1806-7 incluſive, is - - - - - - - - £. 507,000

Aſſuming the average of the ſtipends at - - - 220,000

the average of the Net Charge in the ſame period is - £. 287,000

which is leſs than the Net Charge of 1793-4 by - - £. 61,887

The

Civil, &c. Charges, Bengal.

The near accordance of the amount of the Charges of the year 1806-7 with the amount of the average now ſhewn, is a remarkable proof of the ſteadineſs of the ſyſtem upon which the Revenues of theſe valuable Provinces have been managed. It may not be material to trace with minuteneſs the cauſes to which the decreaſe here exhibited is to be aſcribed; a part is in the contingent or extraordinary Charges, and a part in the fixed eſtabliſhments. Of the latter are the Collectorſhips of Calcutta, Tumlook and Ramgur, and the Commiſſion to Cooch Behar, which have been aboliſhed; likewiſe the reduction of the Members of the Board of Revenue from four to three, and retrenchments in the Offices at the Preſidency.

Customs.

The Charges of collecting them were eſtimated in the year 1793 at - - - - - - - - -	£. 12,500
The compariſon, in this inſtance, muſt be made with the Charge of the year 1806-7, as, in the ſubſequent years, that of the Ceded and Conquered Provinces is not ſeparated. The amount in that year was - - - - - - -	27,399
being an increaſe of - - - - - - - -	£. 14,899

The Eſtimate of 1793 is ſtated to have been calculated on the average of the Charge of the three preceding years. The obſervations on the Receipts will have anticipated the explanation to be given of the ſmall amount at which theſe Charges were eſtimated, viz. the exiſtence of Cuſtom-houſes at only two ſtations, Calcutta and Manjee; the transfer of the management of the Cuſtoms to the Commercial Department; and the various alterations by the levy of new duties; with the re-eſtabliſhment of the Town Duties and of Cuſtom-houſes at the principal cities; which having been fully ſtated in thoſe obſervations, it is only neceſſary in this place to refer to them as the explanation of the cauſe of the increaſe in the Charge as now exhibited.

Salt: Advances and Charges,

eſtimated in 1793 at - - - - - - - -	£. 295,000
amounted in the year 1808-9 to - - - - -	406,000
being an increaſe of - - - - - - - -	£. 111,000

This head is compoſed partly of allowances to the perſons employed in the Department, partly of contingencies, but principally of Advances to the manufacturers, which are accounted for in the delivery of the article. The Eſtimate of 1793 was taken at a medium between the average actual Diſburſement of the three preceding years, and the Eſtimate made in Bengal for the year 1791-2. The transfer of the management of the Salt Department from the Board of Revenue to the Board of Trade, in the year 1793, has been mentioned in the obſervations upon the Receipts. The conduct of the concern before this period was by a Comptroller with Aſſiſtants: and the proviſion and manufacture of the Salt was under the direction of Agents in the ſeveral Aurungs or Diſtricts, who made Advances to the manufacturers, and attended to the due delivery of the proper quantities. When the alteration was made, the office of Comptroller was aboliſhed, and a new form of Eſtabliſhment was carried into effect. A Salt Office, with a Secretary and Aſſiſtants, was eſtabliſhed at the Preſidency, but the ſyſtem of making the proviſion by Advances, through the medium of Agents, was continued. The Salt agencies were then as follows:

Chittagong, including Bulwa,
Hidgellee,
Roymungul,
Tumlook,
Twenty-four Pergunnahs.

The Agents were remunerated, as before, for their ſervices, by a commiſſion upon the net profit upon the article when ſold: a ſhare of commiſſion was alſo given to the Secretary of the Salt Office.

The

Civil, &c. Charges, Bengal.

The year 1793-4, being the firſt year of the management by the Board of Trade, may perhaps be the more proper period of compariſon upon the preſent occaſion.

In that year the amount of the Advances and Charges was -	£. 328,483
In the year 1808-9 they were - - - - - -	406,000
and the increaſe in the latter period is - - -	£. 77,517

The increaſe of the quantity manufactured, and the enhancement of the ſale price, have been noticed in the former part of this Report. They are now adverted to for the purpoſe of introducing the remark that the amount of the expenditure is neceſſarily governed by thoſe circumſtances; the Advances being in proportion to the quantity provided, and the amount of the commiſſion on the ſales being regulated by the prices at which the article ſold. The eſtabliſhed Charges of the factories are matters for ſeparate conſideration, as well as the contingent expenſes in connexion with them.

The ſyſtem of management under the Board of Trade has been ſhewn to produce very material improvements in this branch of the Reſources. The increaſed Net Receipt, or profit, in the period now under conſideration, is £. 444,000, and has been produced under the very ſatisfactory circumſtance of the amelioration of the ſituation of the manufacturers, who were not only relieved from compulſory labour, but were allowed an additional price for the article produced by them.

Several alterations in the plan of management have been carried into effect. Additional guards againſt illicit trade have been introduced by the eſtabliſhment of Chokies, or Cuſtom-houſes, in the eaſtern, weſtern, and midland diſtricts, with a ſuperintendant and aſſiſtants to each, which have conſiderably added to the eſtabliſhed expenſes. On the other hand, retrenchments have been made by aboliſhing the agency at Roymungul, and attaching it to the 24 Purgunnahs, alſo by reducing the commiſſion to the agents of Hidgellee, the 24 Purgunnahs, and Tumlook, from 3 to 2¼ per cent. Referring to the Abſtracts of the Eſtabliſhments of the Bengal Preſidency in 1794 and 1808, it appears that the Charges of the Salt Department have increaſed in the ſum of £. 59,000, of which £. 10,000 is in the commiſſion paid to the agents, and £. 49,000 in the Charges at the factories for allowances to Europeans and Natives, and contingencies. Theſe Charges comprize the newly-eſtabliſhed Chokies, or Cuſtom-houſes, to the amount of £. 23,000.

It is not practicable to make a ſeparation of the Advances for the manufacture, and of the Charges, for the year 1808-9; but aſſuming the ſum of £. 59,000 as the increaſed Charge, and deducting that ſum from the groſs increaſe, which has been ſtated at £. 77,517, the proportion to be ſhewn as the additional advance might be taken at £. 18,000. This computation muſt, however, be conſidered as rather vague.

OPIUM: ADVANCES AND CHARGES,

Eſtimated in 1793 at - - - - - - -	£. 97,500
amounted in the year 1808-9 to - - - - -	100,920
being an increaſe of - - - - - - -	£. 3,420

The management of the trade in this article, and the proviſion of it, are in ſome degree ſimilar to that of Salt, and the Eſtimate of the Advances and Charges was calculated upon ſimilar grounds; viz. a medium between the average of the three preceding years actual Diſburſements, and the Eſtimate of 1791-2. At the time this Eſtimate was formed, the conduct of the proviſion of Opium was under the direction of an Officer of the Revenue Department, deſignated Preparer of Reports and Superintendant of the Opium Sales. His duty, in the latter capacity, conſiſted in receiving the Opium annually from the public Contractors; having it examined by the uſual Inſpectors; expoſing it to Sale; and adjuſting the Accounts.

The alteration made in the year 1793, transferring the Opium concern from the Revenue to the Commercial Department, and the change of ſyſtem adopted by the Board of Trade in the year 1797, by the ſubſtitution of proviſion by Agency in lieu of that by Contract, has been detailed in the obſervations upon the produce of the ſales. It is therefore, upon the preſent occaſion, requiſite only to notice that, at the time

Civil, &c. Charges, Bengal.

time of the transfer, the office of Superintendant of Opium was abolished; the expense of the arrangement adopted by the Board of Trade for the conduct of this concern, is not stated in the Book of Establishments. By the advices it appears that in 1793 a form of Establishment was proposed by them to the Supreme Council, on whose approval it was carried into effect, and, with some small alteration, continued in operation during the existence of the Contracts, viz. to the year 1797. On the institution of the Agency system in that year the whole Establishment was reformed, and the rate of allowances and commission to the Secretary and Agents was fixed. The concern is still conducted under the Board of Trade by a Secretary at the Presidency, and by Agents in Bahar and at Benares, the entire expense of whose several appointments and offices, according to the Abstract of the Establishments in 1808, may be taken at about £. 32,000 per annum, including the commission. The advantages of the system of Agency are evident in the columns of the Statements, although the fixed expenses in allowances are much greater than under the former system. On the average of six years, 1792-3 to 1797-8, when the Contract system may be supposed to have entirely ceased, the average Charge was £ 131,000; the produce of the sales £. 260,000; and the average Net Receipt £. 129,000. It is, however, to be remarked that the great increase of Charge in the year 1797-8 is to be imputed, in some degree, to an advance not properly belonging to the year. In 1798-9, the Advances and Charges amounted to £. 97,795; but the markets being unfavourable, the sales only produced £. 210,000, leaving a profit of £. 112,000. In the year 1799-1800 the Charge was nearly the same as the preceding year, but the net profit was £. 274,000; and an increased improvement is exhibited through the nine following years of the Statements, the average of the Advances and Charges of those years being about £. 93,000; and, from increase in price, to be imputed principally to the improvement in the quality of the article, the average net profit for the same period is £. 466,000. This is the more satisfactory, as the average expenditure on the nine years is below the Estimate of 1793, and falls short of the average of the first six years in the Statement by the sum of £. 38,000. It should have been remarked that in April 1801 retrenchments were carried into effect. The salary of the Bahar Agent was reduced from 2,000 to 500 Sicca rupees per month, the salary of the Benares Agent was wholly abolished, and the commission to both the Agents was reduced from 2½ to 2 per cent.

Stamps.

As this Resource was instituted in the year 1797 only, it did not appear in the Estimate of 1793. In several years the Charges appear at a low amount, from not including commission paid on the issue of Stamps. The increased expense in the four last years is to be accounted for from the circumstance of both commission and Establishment being included in it. The Receipt in those years, being the gross produce, is likewise larger.

MADRAS CHARGES.

Madras.

THE expenses of the Madras Presidency are next for examination. Those of the Civil and Revenue Departments, connected more immediately with the Company's antient Possessions, as under the Presidency of Bengal, are to be found in detail in the separate Statement marked C.

Appendix, N° 6. C.

The total Charge, upon this principle, was estimated in the year
1793 at - - - - - - - - - £. 368,000
and amounted in the year 1808-9 to - - - - 660,071

being an increase of - - - - - - - - £. 292,071

This increase is very considerable; it will be found to have arisen, in a material degree, from the introduction of the Bengal system of Revenue and Judicial administration into the districts of the Peninsula, as will be more particularly explained in the examination of the several items.

The

Civil, &c. Charges, Madras.

The Charges of the Post Office were not ſeparated from the Civil Charges in the Eſtimate of the year 1793. Referring to the Accounts from Madras about that period, and taking the medium of the actual Diſburſements of 1791-2 and the eſtimated of 1792-3, the expenſe under this head might be computed at £.9,240, which, deducted from the Civil Charges, would reduce the Eſtimate of them to £.102,760. Aſſuming the computed expenſe of the Poſt Office at - - - - £.9,240
as the actual Charge of the ſame in the year 1808-9 amounted to - - - - - - - - - - - 19,926

an increaſe will be exhibited under this head to the amount of £.10,686

If the compariſon were made with the year 1792-3, as in the Poſt Office Revenues, an increaſe of Charge would be exhibited in the ſum of £.11,579.
According to the Book of Eſtabliſhments the expenſe in 1794 was - - - - - - - - - £. 8,560
and in 1808 - - - - - - - - - 18,414

being an increaſe of - - - - - - - £. 9,854

The Diſburſements include contingencies of a caſual deſcription which are not ſtated in the Book of Eſtabliſhments. Of the increaſe £.1,718 is to be aſcribed to an addition to the allowance of the Poſtmaſter General, and to the revival of the office of Deputy; the remainder is in the inferior branches of the Eſtabliſhment, from the neceſſity of fixing from time to time new poſts, in conſequence of the great extenſion of the Territories on the Peninſula. With reſpect to a part of the period in the Statement, it is to be obſerved that war has been the means of occaſionally adding to the expenſe, as the tappals, or runners, found more difficulties in purſuing their routes. In the year 1792-3 the Receipts exceeded the Charges by £. 3,000, but in the year 1808-9 the Charge was greater in the ſame amount. The proſpect is however held forth, in the Eſtimate for 1809-10, that the expenſes under this head will be more than covered by the Receipts, which is to be aſcribed to regulations recently made.

The Civil Charges

were eſtimated in 1793 at - - - - - - £.112,000
but excluding the Poſt Office, for reaſons given in the obſervations upon that head, the amount will be - - - 102,760
In the year 1808-9 they amounted to - - - - 103,807

being an increaſe of - - - - - - - £. 1,047

The Civil Charges include the ſalaries and allowances of the Members of Government, and of the ſeveral offices at the Preſidency with the contingent expenſes of the ſame, viz. the Secretary's, Accountant General's, &c. and are excluſive of thoſe of the Judicial and Revenue Departments, which are ſhewn in diſtinct columns.

Referring to this column of the Statement it will appear, notwithſtanding the ſmall difference ſhewn upon this compariſon, that, compared with ſeveral of the years immediately ſubſequent to 1793, the Eſtimate was taken upon rather too low a ſcale, although in the year 1796-7 the Charge diſburſed fell ſhort of that amount. As the Charges in the Statement are thoſe actually diſburſed, the average may form the beſt criterion for directing the judgment in this caſe. Upon this principle it will appear that, on the average of the firſt ſeven years, to 1798-9, the Charge amounted to £.120,000; and on the nine years, 1799-1800 to 1807-8, to £.123,000. The expenſe of the year 1808-9 was nearly £. 20,000 below that amount, and leſs than the year immediately preceding by nearly £. 38,000. Conſiderable retrenchments are ſtated to have been made in the year 1808, the general effect of which are ſhewn in the diſburſement of the year laſt referred to.

Civil, &c. Charges, Madras.

It muſt have been remarked that in ſome years the Charges are much greater than in others, but as, on the general average, the exceſs beyond the Eſtimate of 1793 is not in a very conſiderable ſum, and as they appear to have been reduced in the laſt year to an amount but little exceeding that Eſtimate, and below the two averages which have been ſhewn, no further obſervation in this place appears requiſite, further than in explanation of the very material difference which exiſts between the amount in the column of the Statement now under conſideration, and what is ſtated apparently under the ſame head in the Abſtract of the Eſtabliſhment Books, in which the fixed expenſe for 1808 is more than the Charge diſburſed in 1808-9, by £. 194,000. It is not practicable to explain this difference with minute detail, but it is generally to be aſcribed to the circumſtance of the expenſe in the Eſtabliſhment Book including a number of articles, which, in the Diſburſements, are thrown under the diſtinct heads to which they reſpectively belong. The ſtipends to the family of Tippoo, to the amount of £. 80,000, is one of the articles alluded to; expenſes in Myſore, and of the Poſt Office, are others.

Judicial.

Theſe Charges are not diſtinctly ſtated in the Accounts preſented to Parliament. In thoſe Accounts they are blended with the Civil Charges in general, and include ſuch as appertain to the Judicial Adminiſtration of the Ceded and Conquered Diſtricts.

The ſeparation has been made for the purpoſe of a more minute examination, upon the principles explained in the former part of this Report. The ſum ſhewn in this column relates to the antient Poſſeſſions, and includes the charges attending the adminiſtration of juſtice in the European Courts, which, in the four firſt years, comprized only the Mayor's Court and the Court of Requeſts. In the years 1796-7 and 1797-8 they were increaſed by the grant of ſalaries to the Juſtices of the Peace at Madras, the expenſe of ſome inferior Courts at the ſubordinate ſettlements, and the allowances of the Company's law officers. The Charges of the year 1798-9 were affected by an alteration in the principle of the adminiſtration of juſtice in theſe Courts at the Preſidency, by the inſtitution of a Recorder's Court under the Act of the 37th George 3d, cap. 142, paſſed the 20th July 1797, intituled, "An Act for the "better Adminiſtration of Juſtice at Calcutta, Madras, and Bombay, &c." This inſtitution was rendered void by the Act of the 39th and 40th, cap. 79, paſſed the 28th July 1800, intituled "An Act for eſtabliſhing further Regulations for the "Government of the Britiſh Territories in India, and the better Adminiſtration of "Juſtice within the ſame." Under this Act His Majeſty was empowered to eſtabliſh a Supreme Court of Judicature at Madras, conſiſting of the like number of perſons as the Supreme Court at Fort William. The expenſes of this Court fall upon the Accounts from the year 1801-2. In the remarks upon the Revenues it has been ſhewn that the firſt introduction of the Judicial ſyſtem in practice in the provinces under the Bengal Government into the Territories under the adminiſtration of the Government of Madras, was in conſequence of inſtructions for that purpoſe in the years 1799 and 1800. Although ſome Courts were inſtituted in part of the Conquered Diſtricts in the year 1800-1, no Charge appears to have been ſtated in this column for the New Zillah or Provincial Courts till the year 1802-3, from which period the carrying the ſyſtem into complete effect has added to the expenſe till the year 1806-7, when the total Charge amounted to £. 225,950. In 1807-8 it was £. 11,000 leſs, and in 1808-9 it was reduced to £. 193,978. The great expenſe of theſe Eſtabliſhments has drawn the particular attention of the Government of Madras, who have been very active in adopting meaſures of retrenchment. The ſucceſs of thoſe meaſures is apparent in the two laſt years of the Statement, and a proſpect exiſts that further reductions will be effected in this expenditure, not only as it is ſhewn in this column, but as it is incurred in the Ceded and Conquered Diſtricts. It ſhould, however, be remarked that the expenſe here ſtated is not in the whole ſtrictly chargeable to this head. As the juriſdiction of the Sudder or Chief Court at the Preſidency, and of the Courts of Circuit, extends to the whole of the Diſtricts, a proportion of the Charges of thoſe Courts belongs to the Ceded and Conquered Provinces. The expenſe only of the Zillah Courts within thoſe diſtricts has been charged to them. It would have rendered the Statement more accurate if it had been practicable to ſhew diſtinctly the expenſes under thoſe ſeparate heads.

Appendix, N° 20.

The

Civil, &c. Charges, Madras.

The REVENUE CHARGES, or the expenſes of collecting the Revenues and Cuſtoms of the antient Poſſeſſions under the MADRAS Government, were eſtimated in the year 1793 at - - - - - - - - - - - £. 256,000

In the year 1808-9 they amounted to - - - - 333,024

being an increaſe of - - - - - - - - £. 77,024

The calculation of the Eſtimate in the year 1793 appears to have been in ſome degree governed by the Eſtimate of the year 1791-2. It was, however, leſs than that Eſtimate by £. 11,000. At that period the Revenue ſyſtem at Madras was materially different from what it is at the preſent time. The introduction of the permanent ſettlement into theſe diſtricts, to which the greateſt change is to be aſcribed, has already been adverted to; it is however proper, upon this occaſion, to remark that, antecedent to the carrying the principles of the permanent ſettlement into effect, the Revenue adminiſtration of the moſt conſiderable part was altered by the abolition of the Chiefſhips of Maſulipatam and Vizagapatam, and the Reſidency of Ganjam, and the ſeparation of the lands under their reſpective ſuperintendency into nine diviſions, with a collector to each; viz. Maſulipatam four, Vizagapatam three, Ganjam one, and Guntoor one. This arrangement was adviſed by letter dated 23d November 1794. On the three years previous to it the average Charge was below the Eſtimate in 1793 in the ſum of £. 22,000. On the average of the next ſeven years, 1795-6 to 1801-2 incluſive, the Charge was £. 347,000. After that period the permanent ſettlement was gradually introduced, and the average Charge of the next ſeven years, 1802-3 to 1808-9, was £. 396,000. Notwithſtanding the expectation, that the ſeparation of the Judicial Department would be the means of reducing the expenſes of the Revenue Department, if the latter average were taken on the ſix years, the amount would be £. 406,000. Retrenchments are reported to have been made in the years 1807 and 1808, to which the reduced Charge in the year 1808-9 may be principally aſcribed.

Appendix, N° 63.

It is to be remarked that this head of Charge includes the payment to the Nizam of a Peiſhcuſh or annual tribute for the Northern Circars, amounting to £. 80,000. The extraordinary amount of the Charge of the year 1806-7 ariſes from the payment of the Peiſhcuſh for two years and a half. The Charges, as actually diſburſed, conſiderably exceed the amount in the Abſtract of the Eſtabliſhments, as the latter do not include the Peiſhcuſh for the Circars, the Salt Advances, and ſundry other contingent and extraordinary expenſes.

DUTCH SETTLEMENTS.

THE Charges under this head were firſt brought into the Accounts in the year 1796-7, although the ſettlements were obtained by conqueſt in the year preceding. Other expenſes in the Military Department were incurred upon this account to a very conſiderable amount, and are principally included in the Military Charges of the Madras Preſidency from 1795-6 to 1801-2. The Charges ſtated in this column for the ſame period, are chiefly the civil expenſes of Ceylon, the Eaſtern Iſlands, and Malacca.

In December 1801 Ceylon ceaſed to be under the Government of the Company, as ſtated in the Remarks upon the Receipts. The great amount of the Charge in the years 1802-3 to 1805-6 ariſes from an alteration in the mode of ſtating the Account, by including the whole of the Military Charge diſburſed on account of the Eaſtern Iſlands. Theſe iſlands having been ſurrendered to the Dutch in conſequence of the peace of Amiens, and Malacca in part abandoned, the Charge in the two laſt years is moſtly on account of the Chank and Pearl Fiſhery at Tutacorin.

With reſpect to the Charges ſtated in this column, and to thoſe which were included in the Military Charges, as above adverted to, it is to be obſerved that an Account has been drawn out, comprizing not only thoſe Charges reſpectively, but every advance and diſburſement made by the Eaſt India Company on account of the capture and maintenance of theſe ſettlements, the amount of which has been brought forward as a claim upon the Public, in conformity with the principles on which the ſeveral expeditions againſt them were undertaken; and having been ſubmitted to Parliament, and

Civil, &c. Charges, Madras.

undergone the examination of Committees in the Seſſions of 1805 and 1808, ſums have been voted, on the Reports of thoſe Committees, to the Eaſt India Company on account thereof.

BOMBAY CHARGES.

Bombay.

THE Civil, Marine, and Revenue Charges of the Preſidency of Bombay, excluſive of the Charge of the Ceded and Conquered Diſtricts, are now to be examined.

In 1793 they were eſtimated at - - - - -	£. 177,750
In 1808-9 they amounted to - - - - -	370,272
being an increaſe of - - - - - - -	£. 192,522

The Civil Charges

were eſtimated in 1793 at - - - - - -	£. 90,000
and amounted in 1808-9 to - - - - - -	106,751
being an increaſe of - - - - - - -	£. 16,751

The Eſtimate of the year 1793 was calculated on the average expenſe of the five preceding years. The average of the five years, 1792-3 to 1796-7, exceeded this Eſtimate in the ſum of £.14,000. The expenſe in the year 1808-9 being only £.2,500 more than the average laſt adverted to, it does not appear neceſſary to enter largely upon explanations of the detail of the difference which has been exhibited; and it may ſuffice to remark that this column includes the Charges of the Judicial Department, and of the Poſt Office and Mint, and that the inſtitution of a Recorder's Court at the Preſidency in the year 1798-9, the introduction of judicial arrangements, and the change of the mode of adminiſtration at Surat, are generally to be referred to as the cauſes of the increaſe which has been ſhewn. It may, however, be proper to obſerve, reſpecting thoſe years in this column in which the expenſes have very far exceeded both the averages above ſhewn, and the Charge of the year 1808-9, that it is not practicable, at the preſent time, to trace with preciſion the cauſes of the exceſſes. They appear to have been various, and principally caſual and contingent. During the years in which the Government was engaged in hoſtilities with Tippoo or the Mahrattas, the Police corps were neceſſarily increaſed in conſequence of the abſence of the military force. Much expenſe was incurred by additional political reſidencies in the Red Sea and Perſian Gulph, and by the employment of native Agents. In the year 1804-5, in which the largeſt Diſburſement is exhibited, a conſiderable expenditure was occaſioned by the relief afforded to the native inhabitants, who were brought to circumſtances of extreme diſtreſs by the prevalence of famine. Since that period the expenſes appear to have gradually decreaſed, which is to be attributed to the ceſſation of contingent demands, and to the exertions of the Government to carry into effect meaſures of retrenchment.

The Marine Charges

were eſtimated in 1793 at - - - - - -	£. 74,250
and amounted in the year 1808-9 to - - - -	167,440
being an increaſe of - - - - - - -	£. 93,190

The Eſtimate of 1793 was calculated, in this inſtance likewiſe, on the average of five years. This calculation was fully juſtified, for although it was exceeded in the two firſt years, 1792-3 and 1793-4, on the average of ſeven years, 1792-3 to 1798-9, the expenſe was only £.72,000. The increaſe of Charge in and after the year 1799-1800 requires ſome remark, and more particularly as a very material part of the addition thus made was of a permanent deſcription. The Marine Eſtabliſhment of this Preſidency was originally inſtituted, and has been maintained for ſervices of conſiderable importance to the intereſts of the Company, and to the commerce in general on the weſtern ſide of India. It is in fact a ſpecies of navy. The merits and ſervices

of

of the Officers, and the extenſive benefits derived by the docks and arſenals, are well known. The immediate leading objects of this Eſtabliſhment are, Civil, &c. Charges, Bombay.

1ſt. The protection of the trade, which is conſiderable, from port to port, from piratical cruizers.

2d. The defence of the Company's trade and poſſeſſions, in time of war, againſt European enemies.

3d. The tranſport of troops, &c.

4th. For making nautical diſcoveries.

5th. For conveying packets to and from the Red Sea, &c.

In the year 1798, the Court of Directors entered upon a full examination of the ſubject of the Marine Department of this Preſidency, in which they took into conſideration the deficiency of the Eſtabliſhment upon its conſtitution at that time, and forwarded ſuch inſtructions for its improvement in every reſpect as appeared requiſite. The ſituation of the Officers drew likewiſe their particular attention, and regulations were paſſed reſpecting their rank, placing it in relative proportion with that of the Officers of the Army, which had recently been conſiderably improved. The principle of granting furlough, and allowing total retirement after preſcribed periods with the pay of the reſpective ranks, was alſo inſtituted, in like manner as in the military ſervice. The whole of theſe arrangements was communicated to the Bombay Government, by letter dated 1ſt Auguſt 1798.

From the nature of the ſervice, in time of war particularly, the annual expenſe of this Department is fluctuating and uncertain in its amount, as will appear by the inſpection of the column now under examination. Meaſures are, however, adopted to check and control the expenditure, and keep it within ſuch limits as are conſiſtent with the efficiency of the ſervice.

The Revenue Charges

were eſtimated in 1793 at - - - - - -	£. 13,500
and amounted in the year 1808-9 to - - - -	96,081
being an increaſe of - - - - - - -	£. 82,581

The Eſtimate was, in this inſtance likewiſe, calculated on the average expenſe of the five preceding years. It appears to have been juſtified by the average of the five years from 1792-3 to 1796-7, which amounted to £. 14,200. It is to be remarked that theſe Charges include the expenſe attending the collection of the Land Revenues, the Cuſtoms, and the Farms and Licences. The increaſe in the Receipts on the two laſt articles has been before noticed, and the occaſion of it aſcribed principally to the arrangements made with the Nabob of Surat in the year 1800; alſo to the levy of new duties. The Revenue management at Surat, and the ſtipulated payments to the Nabob, are the principal cauſes of the increaſe now ſhewn. The alterations in the management of the Revenues of Salſette have produced a part of it.

THE examination in detail of the ſeveral heads of Revenue and Charge being completed, it remains to direct the attention to the final Reſults produced by the financial operations which have been brought under review. The firſt object is to ſhew how far the Revenues of the Preſidencies of Bengal, Madras and Bombay, during the period which has been under examination, have been ſufficient to meet the Charges immediately attendant upon the adminiſtration of them.

The inveſtigation of the detail of the items of Revenue and Charge has been made on Statements adjuſted and drawn out upon principles to meet the particular mode on which it was originally propoſed to conduct it, as diſtinctly explained in a former part of this Report. This mode, however ſuitable to the purpoſe for which it was adopted, does not furniſh the means of diſcovering the powers of the Revenues of each Preſidency reſpectively to meet its Charges. It is therefore propoſed to proceed upon the examination of the Reſults upon a principle by which this object may be attained. To this

Appendix, N° 3, 4, 5. Appendix, N° 2. Appendix, N° 6. this end it is neceſſary to refer to the ſeveral Statements in the Appendix firſt adverted to at the beginning of this Report, which ſhew both the detail and the Reſults of the Revenues and Charges of the three Preſidencies, likewiſe a General Statement of the whole; and here the remark is to be repeated, that the Reſults in it are preciſely ſimilar to the Reſults in the General Account, which has been the baſis of the examination already made. The General Statement, marked No. 2., is firſt to be referred to. On this view it will appear that in the year 1793 it was eſtimated that, after paying the direct Charges of the Governments of the three Preſidencies, excluſive of the Supply to Bencoolen, &c. the Commercial Charges and the Intereſt upon the Debts, a Net Revenue would remain to the amount of - - - - £.1,775,500

and that, on the ſame principle, there would remain in the year 1808-9 a Net Revenue amounting to - - - 2,373,831

being an exceſs of Net Revenue above the Eſtimate, in this view, in the ſum of - - - - - - £.59,3831

The view of this Statement further ſuggeſts the inference that, in point of fact, the Revenues of India were more than ſufficient to cover the immediate Charges of the Government of it upon the principles now ſtated, during the whole of the period from 1792-3 to 1808-9, with the exception of two years only, 1805-6 and 1806-7; in which years the Charges of the Mahratta war, and the arrears of thoſe Charges, bore with the greateſt preſſure.

It is, however, to be remarked that other demands which have fallen upon the Revenues of India remain to be examined, before it will be practicable to purſue the inveſtigation of the final Reſults. Theſe demands are deſcribed in the column of the Statement as Supplies to Bencoolen, Penang, &c. and the Intereſt on the Debts.

Theſe ſeveral articles cannot, in either caſe, be conſidered as wholly of a political or of a commercial deſcription, although they have uniformly been brought forward in the Accounts from year to year as a direct demand upon the Revenues of India, and have very materially affected the General Reſult of the ſame. The Commercial Charges might have been brought under obſervation in this place; but it having been uſual to exclude them in every political conſideration of the Finances, they will be the ſubject of remark in another part of this Report.

The Supplies to Bencoolen, Penang, &c. were eſtimated in the year 1793 at the ſum of - - -	£.50,000
The actual Supply in the year 1808-9 was - - -	158,208
being an increaſe of - - - - - - - -	£.108,208

It has been remarked that this head of Charge may be conſidered as neither wholly political nor wholly commercial. This remark is in part juſtified by the Charge itſelf, as in ſome years the advances to Bencoolen far exceeded the demand for the direct expenſes of the Reſidency, and muſt in ſuch caſe have been applied to the purchaſe of Pepper, which is the principal article of the trade of the Iſland, and is ſuppoſed to be the ground, in a commercial view at leaſt, of its retention. The cultivation of other Spices has alſo been introduced to a conſiderable extent, and thoſe plantations are underſtood to be in a flouriſhing ſtate.

Appendix, N° 64. Although Prince of Wales Iſland has not hitherto produced any material ſources of trade except Pepper, it is a ſtation of great commercial as well as political importance, from its ſituation in a convenient tract for the paſſage to and from China, and from its proximity to the Continent.

The Supply to theſe ſettlements, from being below their actual wants, appears to have been eſtimated in the year 1793 at a ſmall amount. The difference between the ſupply and the demand, particularly as it reſpects Bencoolen, muſt have been found from other ſources, probably from Europe. The amount of the Supplies has uniformly exceeded the Eſtimate of 1793, except the year 1793-4. The average from 1792-3 to 1794-5 was £. 56,000; it will be obſerved that after that period, the expenſe in this column was carried to an amount very far exceeding both the original Eſtimate and the average now ſtated. Conſiderable alterations have been made

made in the adminiſtration or management of theſe ſettlements. With reſpect to Bencoolen, it is to be obſerved that the increaſing Charge drew the particular attention of the Court of Directors in the year 1801; when finding that, by the lateſt Accounts, the annual loſs incurred by this ſettlement exceeded £. 87,000, they ſent inſtructions to Bengal for a very conſiderable reduction of the Eſtabliſhment, both Civil and Military. The expenſe of the new plan was calculated to amount to 61,640 Dollars, or £ 15,410 per annum. Meaſures were taken to carry theſe orders into effect, but it does not appear that retrenchments were ever made to the amount directed. Supplies to Bencoolen, Pinang, &c. Appendix, N.° 65.

The alteration, by reducing the ſettlements ſubordinate to Fort Marlboro', rendered it neceſſary to provide for the covenanted ſervants removed in conſequence thereof. They were transferred to the Madras Eſtabliſhment, and the Act 42 Geo. III. cap. 29 was paſſed, authorizing the Company to make the ſettlement ſubordinate to Bengal, and to transfer the ſupernumerary ſervants to the Eſtabliſhment of Madras. The increaſing expenſes of, and the abuſes which prevailed in the management of this ſettlement had not eſcaped the attention of the Supreme Government of Bengal. So early as the year 1799 they deputed a Commiſſioner with ſpecial powers to enquire into and remedy the ſame. This Commiſſioner proceeded thither and continued his functions till the year 1805, when his Commiſſion was annulled. The immediate purpoſes of his appointment were far from being anſwered, as appears upon the face of the Account from the year 1799-1800 to 1805-6. In the ſame year another Gentleman was appointed as Reſident, who exerted himſelf with great effect in the neceſſary meaſures of reform; but unfortunately loſt his life by aſſaſſination by the natives. Through his exertions the Net Charge of the ſettlement, which on the average of eight years, 1798-9 to 1805-6, amounted to £. 117,000, was reduced in 1806-7 to £. 37,632. The actual Accounts of 1807-8 are not received, but the Charge in 1808-9 is eſtimated at £. 33,000.

In the year 1793 the ſettlement at Pinang, or Prince of Wales Iſland, was under the management of a Superintendant; the expenſes incurred were thoſe of his ſalary and eſtabliſhment, and of the detachment ſtationed there. As the value of the ſettlement roſe in importance in a commercial view, inſtructions were ſent from England to Bengal by letter, dated 28th Auguſt 1800, for the appointment of a ſenior civil ſervant as Superintendant, but the Supreme Government had already nominated a Military Officer of reſpectability as Lieutenant Governor. In the year 1805 the Government of this Iſland was conſtituted a Preſidency with a Governor and Council, ſubordinate to the Supreme Government on the ſame principle as the other Preſidencies, and ſpecial inſtructions were iſſued for its future management. Appendix, No. 66. Appendix, No. 67. Appendix, No. 68.

In the year 1807 a Charter of Juſtice was granted, and His Majeſty appointed a Recorder for its due adminiſtration in the Iſland. The Seſſion 1808 was the firſt in which ſeparate Accounts for this ſettlement were preſented to Parliament. The average expenſe from 1804-5 to 1807-8 is £. 79,471. The Charge of 1808-9 is eſtimated at £. 101,000, a Recorder's Court having been inſtituted, the Charge of Malacca being included, and the Military expenſe greater; but a reduction of expenſe may hereafter be expected under the orders of the Court of Directors for that purpoſe in the year 1809. Appendix, N° 69.

The column ſhewing the INTEREST PAID ON THE DEBTS requires but little remark in this place, as the amount is governed entirely by that of the Debt itſelf, which, being a point for ſeparate conſideration, will be adverted to hereafter. The ſum eſtimated in 1793 to be payable on the Debt then exiſting amounted to £. 561,923. This calculation being neceſſarily made on the principal of the Debt at various periods, for Bengal and Madras in January 1792, and Bombay ſo far back as October 1791, cannot be conſidered as altogether a correct ground of compariſon with the Intereſt paid in 1808-9. Referring to the Statement of the Debts, marked No. 7, in which the principal is made up to the 30th April 1792, the end of the official year, it will appear that the amount of Intereſt payable on the ſame was £. 616,075. By the Statement No. 2, under preſent conſideration, the Intereſt actually paid in the year 1792-3 was - - - - - - - - - - £. 636,226
Deducting this ſum from - - - - - - - 2,241,665

the amount paid for Intereſt on the Debt in the year 1808-9, an exceſs in the latter period will be exhibited, amounting to - - - - - - - - - - £. 1,605,439

Intereſt on the Debts. Appendix, N° 1. Appendix, N° 7. Appendix, N° 2.

Intereſt on the Debt.

It is proper to be obſerved, with reſpect to the column of the Intereſt paid at Bengal, which ſo conſiderably exceeds thoſe of the other Preſidencies, that the expenſe exhibited in it is not to be entirely looked upon as the Intereſt of the proper Debt of that Preſidency; for although, as the ſeat of the Supreme Government and the central point of the general Adminiſtration of India, the loans raiſed from time to time might naturally be expected to be greater than at the other Preſidencies, it muſt be taken into conſideration that it has been the practice to liquidate the Debts of thoſe Preſidencies by transfers to Bengal, conſequently the Bengal Debt would be enhanced in the amount ſo transferred. It may further be remarked that, as it will hereafter appear that the Charge of the other Preſidencies has, with the exception of two years only at Madras, very conſiderably exceeded the Revenues, it is to be preſumed that a part of the loans at Bengal muſt have been raiſed in aid of their wants, in ſuch amount as their own reſources from loans or other means were not ſufficient to meet the demands.

Final Reſult.

YOUR Committee will now proceed to the examination of the FINAL RESULT, in a financial view, of the extenſive, and, in ſome degree, complicated tranſactions which have been the objects of conſideration and remark. It has been ſtated in a former part of this Report, that, on the compariſon with the Reſult eſtimated in the year 1793, the Reſult of the actual Accounts of the year 1808-9 was more unfavourable in the ſum of £. 1,189,619, the Eſtimate having calculated on a Surplus Revenue of £. 1,163,577, and the actual Accounts of 1808-9 having ſhewn a Surplus Charge of £. 26,042.

The difference may be ſtated, in a general way, to have ariſen as follows:

	Eſtimate 1793.	Actual Accounts 1808-9.	Increaſe.
	£.	£.	£.
Revenues - - - - -	6,963,625	15,525,055	8,561,430
Charges of Government	5,188,125	13,151,224	7,963,099
Net Revenue - -	1,775,500	2,373,831	598,331
Supplies to Bencoolen, Penang, &c. - -	50,000	158,208	108,208
Intereſt on the Debts -	561,923	2,241,665	1,679,742
Total -	611,923	2,399,873	1,788,950
Surplus Revenue -	1,163,577	—	
Surplus Charge - -	- - -	26,042	

Deterioration, as ſhewn above, - - - - - £. 1,189,619

From this view it is aſcertained that, although the Revenues have increaſed in the ſum of £. 8,561,430, the increaſe in the Charges of Government has been ſuch as to abſorb the whole except £. 598,331; and that the additional Supplies to Bencoolen, &c. but, by far in the higheſt degree, the increaſe of the Intereſt on the Debts, have contributed to prevent the exhibition of a Surplus Revenue, as by the Eſtimate of the year 1793.

The

Final Result.

The cauſes of the increaſe of Revenue and of additions to the Charges having been already explained in examining the detail of the Statements which were then referred to, it is only neceſſary in this place to remark, that although an increaſe of Charge is almoſt generally diſcovered, a great part is to be imputed to additional Civil and Military Eſtabliſhments required in conſequence of the new acquiſitions of Territory, and a very material part to ſtipends and payments to the Native Princes of India, under the ſtipulations of the treaties with them.

Referring to the columns of the General Reſult it will appear that, during the ſeventeen years therein ſtated, in the firſt five, 1792-3 to 1796-7, a Surplus Revenue was exhibited, though much reduced in the laſt year; that in the next five, from 1797-8 to 1801-2, the effects of the war principally were ſuch as to produce an annual Surplus Charge; in the year 1802-3 the effects of peace are ſhewn in a Surplus Revenue of near a million; from 1803-4 to 1806-7, the conſequence of war again appears, but in a degree far more ſevere than in the former period; in 1807-8 the Surplus Charge was leſs than in the preceding year by £. 2,843,000; and in 1808-9 it was reduced to £. 26,042, the amount before ſtated.

Combined views of theſe Reſults ſuggeſt the following remarks. On the eleven years, 1792-3 to 1802-3, the Revenues of India have proved more than ſufficient to defray every demand for expenſe of Adminiſtration and Government and the Intereſt on the Debts by the ſum of £. 3,734,445. On the ſix years, 1803-4 to 1808-9, thoſe demands being greatly increaſed, the Revenues were not found ſufficient for their diſcharge, or, in other words, the demands exceeded the Revenues in the ſum of £. 8,722,121.

On the whole period of the ſeventeen years, 1792-3 to 1808-9, the Surplus Revenue amounted to the ſum of - - - - - - - - £. 6,478,397
and the Surplus, or Exceſs of Charge, to - - - 11,466,073

from which it will appear that, in this period, the Revenues of India proved inſufficient to defray the Charges and the Intereſt on the Debts in the ſum of - - - £. 4,987,676

It is thought proper to enter into ſome further detail upon this point, in order to ſhew in what manner this Reſult has been produced, or the proportions in which the deficiency or exceſs of Revenue at each of the Preſidencies contributed to its production. This will be diſcovered by reference to the Statements marked Nos. 3, 4, and 5. At the Preſidency of Bengal, with the exception of one year, 1806-7, the Revenues exceeded the Charges and Intereſt in the ſum of - £. 27,409,097

Appendix, N°s 3, 4, 5.

At the Preſidency of Madras thoſe Charges exceeded the Revenues in every year except two, 1792-3 and 1793-4, in which the caſual payments by Tippoo Saib, in conſequence of the treaty of Seringapatam, are included. On the whole the Surplus Charge amounted to - - £. 11,193,882
At the Preſidency of Bombay the Revenues have never been ſufficient to defray the Charges, and the groſs Exceſs of Charge has amounted to - - - - - 18,385,745

Total Exceſs of Charge at Madras and Bombay - - £. 29,579,627

Deducting from this ſum the Exceſs of Revenue ſtated at the Preſidency at Bengal, the Net Exceſs of Charge at the three Preſidencies will prove, on this principle, to be - £. 2,170,530
To which adding the amount of the column of the Supplies to Bencoolen, &c. - - - - - - - - 2,817,146

the Total - - - - - - £. 4,987,676

is the amount already ſtated as the Final Reſult on this view.

Commercial Charges.

Although the COMMERCIAL CHARGES are not conſidered to be immediately comprized within this branch of the preſent enquiry, it has been thought proper to place in the Appendix

Appendix, N°70.

Commercial Charges.

Appendix a Statement of the amount of thoſe Charges not added to the invoices for the ſame period as the other Statements. The object directly in view in ſo doing has been preſcribed from the conſideration of the propriety of ſhewing the whole extent of the poſitive demands upon the Reſources of India in the way of Charge, both political and commercial, in order to form ſome idea how far the money raiſed upon loan, which will appear in the increaſe of the Debt, may have been on account of thoſe demands.

The total of the Commercial Charges is - - -	£. 3,056,251
Adding the Net Exceſs of Charge, before ſtated at -	4,987,676
the total Exceſs of Charge will then be - - - - -	£. 8,043,927

General Reſult.

and may be ſtated as the final GENERAL RESULT of the financial tranſactions of the Eaſt India Company at their ſeveral Preſidencies and Settlements in India, during the ſeventeen years 1792-3 to 1808-9, in ſo far as reſpects the amount realized in Revenues derived from thoſe Poſſeſſions, the expenſes immediately attendant upon their Adminiſtration and Government, both Civil and Military, the amount of the Intereſt paid upon the Debts, and the Charges of the Board of Trade and the Commercial Factories.

The Exceſs of the Charges has been ſhewn to amount to the ſum of £.8,043,927. The queſtion which, in the firſt place, obviouſly ariſes, is as to the mode by which this Exceſs of Charge was liquidated. The direct anſwer to this queſtion might be, By money raiſed upon loan in India: for, on reference to the Statement marked No. 7, the amount of the Debt on the 30th April 1792, was £. 9,142,720

Appendix, N° 7.

and on the 30th April 1809 - - - - - -	30,876,788
being an increaſe of - - - - - - -	£. 21,734,068

of which £.20,022,791 was in the Debt at Intereſt, and £.1,711,277 in the Floating Debt.

Aſſuming that the Surplus of Political and Commercial Charges now ſhewn was defrayed from the loans raiſed from time to time, a difference would remain to be accounted for of £.13,690,141, which is the amount exceeding the demands upon this principle. A queſtion will naturally ariſe as to the application of this ſum. The examination of this very important point leads to a reference to the Statement of the Aſſets marked No. 8, in which their amount, on the 30th April 1792, is ſhewn to have been - - - - - - - - - - £. 7,505,306

Appendix N° 8.

and on the 30th April 1809 - - - - -	20,086,036
being an increaſe in the latter period of - - -	£. 12,580,730
which is leſs than the ſum to be accounted for by - -	£. 1,109,411

The combined view of the ſtate of the Finances at the two periods, as ſhewn by the total amount of the Debts and Aſſets, is as follows:

Increaſe of Debt - - - - - - - -	£. 21,734,068
Increaſe of Aſſets - - - - - - - -	12,580,730
The difference - - - - - - - -	£. 9,153,338

is the amount which, on this view, the concern in India is ſtated to have deteriorated during the period under examination, and is more than the Exceſs of Charge in the ſum of £.1,109,411.

This mode of Statement has been reſorted to from the conſideration of its being obviouſly ſuggeſted from the firſt view of the Accounts; but a more narrow inveſtigation of the detail, particularly of the Aſſets, which will be explained hereafter, and the conſideration of the general principles on which the financial adminiſtration of India is conducted, clearly demonſtrate that, independent of the unſatisfactory manner in which the difference above ſtated has been accounted for, a Reſult drawn upon theſe grounds

cannot

cannot be depended upon as accurate upon the preſent occaſion, without reference to a great variety of documents, and without much more extenſive information upon the ſubject than Your Committee have been enabled to procure; and it is to be remarked that the courſe to be purſued on ſuch occaſion would, by neceſſarily leading to a cloſe enquiry into the commercial tranſactions of the Company, have carried this branch of the examination into a more extenſive range than was originally propoſed. The importance of the queſtions which have been ſtated is conſiderable, and it is very deſirable that they ſhould be ſatisfactorily ſolved; but the various Accounts which will be wanted for that purpoſe induce the neceſſity of deferring this object of enquiry. It is however proper, upon the preſent occaſion, to offer ſome remarks in further explanation of the difficulties in the way of purſuing this neceſſary object to a cloſe. General Reſult.

The Political and Commercial Concerns of the Company are ſo interwoven in the Financial Syſtem of India, that, under its preſent arrangement, it is of the utmoſt difficulty, if not totally impracticable to make a diſtinct ſeparation of them, and more particularly for the period under examination. The ſources from which Funds have been derived from year to year for the ſupply of the combined operations of Government and Commerce, were the Revenues of the Territories, and Supplies from Europe either in bullion or exports, or by bills upon the Court. When the aggregate amount of theſe ſeveral heads has not been ſufficient to defray the expenſes of Government, to provide Inveſtments, and to remit Supplies to China, money has been raiſed upon loan. From theſe circumſtances it is evident that, till accounts ſhall be obtained of the amount actually realized in India by the Supplies received from Europe, and of the Advances made for the purpoſes of commerce during the period, it will be impracticable to give an accurate view of the Reſult upon the principles now in queſtion; and, it is to be added, that there are items of receipt and expenditure which, though they cannot be claſſed either with the Revenues or the Charges, have an effect upon the Debts and Aſſets, which items demand examination. The Aſſets contain likewiſe articles which certainly require adjuſtment before a correct Reſult can be drawn from the amount of them. This poſition is eſtabliſhed from the conſideration of their component parts in general being created from different ſources, viz. Supplies from Europe, as the Import Goods, part of the Stores, Revenue balances and Debts to a conſiderable amount, ariſing out of various tranſactions with Native Princes and others at the ſeveral Preſidencies; including likewiſe Advances which are connected with both the political and commercial branches of the ſervice, as thoſe for Salt and Opium, and for the proviſion of Inveſtments. The increaſed balance of caſh, which amounts to £.5,544,998, is alſo an important feature of this Statement. From all theſe circumſtances it is evidently a point of moſt ſerious difficulty to aſcertain with preciſion what part of the balance of effective property, as ſhewn in this Statement, has been produced by Supplies from Europe, and what part has been provided by the application of Funds raiſed in India.

From the preceding obſervations it muſt appear evident that it is not at preſent within the power of Your Committee to purſue the examination of this very important point to a cloſe, however deſirable it may be that the concluſion of their Report ſhould ſhew, in a diſtinct manner, the Reſult of the application of the whole of the Funds, whether ordinary from the Revenues of the Territories in India, or extraordinary from Supplies received from Europe, or money raiſed on loan; and, it muſt be added, another material obſtacle in this reſpect is found in the want of the Bengal books, which has been ſo repeatedly the ſubject of remark upon the preſent occaſion.

Your Committee further beg to obſerve that the more immediate object of their preſent examination has been merely the ſtate and reſults of the Revenues and Charges, or, in other words, the financial tranſactions of a political deſcription, comprizing the ordinary Receipt and Expenditure in India, during the periods in the Account. The difficulties in the way of extending their enquiry at this time to the detail of the extraordinary Receipts and Diſburſements have been adverted to; but it muſt be added, that, inaſmuch as the latter caſe involves both the political and commercial concerns of the Company, it is very doubtful whether, in poſſeſſion of every facility, it would be practicable to place the ſubject in that view which could be pronounced to exhibit an accurate and diſtinct ſeparation of the Reſults of each reſpectively.

The importance attaching to the conſideration of this intricate and complicated point is evidently great, and the attention of Your Committee has been more particularly drawn to it by a Document produced on the part of the Court of Directors of the Eaſt India Company, which, though not directly applicable in the ſtricteſt ſenſe, is

is in many reſpects in near connection with it. This Document, which is added to the Appendix, is entitled, *An Expoſition of the State of the Company's Affairs at home and abroad.* It is in two parts; the firſt made up to the year 1808, and the ſecond is, in fact, a continuation of the firſt for two years, and termed a Supplement. It contains extenſive information reſpecting the political and commercial concerns of the Company, ſtating the general cauſes to which, in the opinion of the Court, the deterioration of the affairs is to be attributed. Views are given of the Net Produce of the Revenues of India from 1793-4 to 1808-9, and of the ſtate of the Debts; the profits on the trade are ſhewn from the years 1798-9 to 1809-10. A computation is made of the balance between the Supplies from the home treaſury and the returns from India and China, in eleven years; and ſeveral other Statements are added agreeably to references made to them in the document adverted to.

Appendix, N° 71.

Appendix, N° 71.a.

Your Committee have not thought proper, upon the preſent occaſion, to enter upon a detailed examination of the principles and opinions, or of the reſults of Statements brought forward in this Document, as, in the latter caſe particularly, they are not quite applicable to the plan on which it was propoſed to conduct the examination of this branch of the concern.

It is therefore thought right to defer offering an opinion upon any part of it at this time, and the more, as, in many reſpects, it is conceived to fall more directly within the Commercial branch of the concern, the details of which muſt be left to future enquiry.

Eſtimate 1809-10.

YOUR Committee will now conclude their examination of this branch of the Financial Concerns of the Company by ſome obſervations on the proſpective view of the Revenues and Charges of India for the year 1809-10, as ſhewn in the Statements marked Nos. 2, 3, 4 & 5. In ſo doing it is not propoſed to enter largely into the detail, which conſiſts for the moſt part of the ſame deſcription of Items as thoſe in the actual Accounts of the year 1808-9, but merely to ſtate the ſubject in a general way, contraſting the actual Reſult of this year with that eſtimated for the next, and offering ſuch further remarks as may appear requiſite.

By the actual Accounts of the year 1808-9 the Surplus Charge is ſtated at - - - - - - - - -	£. 26,042
It is Eſtimated for 1809-10 at - - - - - -	1,686
which is leſs than in the preceding year in the ſum of - -	£. 24,356

This view, more favourable than the laſt year in a ſmall amount, is much more ſo than has been exhibited during the five years antecedent to 1808-9. It muſt, however, be remarked that ſome doubt is to be entertained of the accuracy of the calculation of the Intereſt of the Debts, which, upon examination, is found to be only the amount which would be diſburſed within the year. On reference to the Statement of the Debts, the amount payable on the Principal exiſting on the 30th April 1809 exceeds that which is ſtated in the Eſtimate by £. 281,254; from which circumſtance, after taking into the account the diminution to be expected from liquidation of Debt in the courſe of the year, it is to be apprehended that the ſum really chargeable for Intereſt muſt be greater than what is now ſtated, and would increaſe the Surplus Charge accordingly.

Appendix, N° 7.

The groſs Revenues in the year 1808-9 were - - -	£. 15,525,025
and are eſtimated for 1809-10 at - - - -	15,655,985
being an exceſs of - - - - - - -	£. 130,960

The Bengal Revenues are eſtimated at a leſs amount by £. 225,000, of which £. 137,000 is in the Salt. The calculations are made on the other heads in ſome inſtances higher and others lower than the paſt year. A decreaſe appears in the Stamp Duties in conſequence of new regulations, but a new ſource of Revenue is inſerted, termed The Houſe Tax, which has been recommended by a Committee of Finance at Calcutta, whoſe Report is not yet received. The calculation of its produce only extends at preſent to the Lower Provinces, and amounts to £. 23,200.

The

The Madras Revenues are eſtimated at a greater amount by £. 405,000; of which £. 63,000 is in the Cuſtoms, £. 145,000 in the Subſidy from the Rajah of Travancore, including arrears, and a ſmall payment from the Cochin Rajah. The Land Revenues are expected to be more productive in the ſum of £. 127,000. The remaining exceſs is on the different heads. No obſervation is requiſite on the Bombay Revenues. Eſtimate 1809-10. Appendix, N° 43.

The Charges in the year 1808-9 amounted to - - -	£. 13,151,224
and are eſtimated for the year 1809-10 - - -	13,609,411
being an exceſs of - - - - - - - -	£. 458,187

The only remark neceſſary to be made in explanation of the increaſe of Charge is, that it is principally in the Military Department, and in the expenſe of political Reſidencies. Under many of the heads a diminution of expenſe is eſtimated.

YOUR Committee having thus gone through the detail of the Financial Concerns of the Company in India with as much minuteneſs as the documents in their poſſeſſion have enabled them to do, and as the ſubject appeared to them to require, muſt defer any further obſervations on this branch of the Enquiry committed to them till more complete Accounts are received in this Country. The inveſtigation into the Commercial Concerns of the Company at home and abroad, and into the ſyſtem of their Government in India, will form the materials of future Reports, as the importance of thoſe topics, in any general enquiry into the Affairs of the Eaſt India Company, renders it highly expedient that they ſhould receive a ſeparate and deliberate conſideration.

LIST OF THE APPENDIX.

No. 1.—ESTIMATE of the probable Revenues and Charges of India on a Peace Eſtabliſhment; ſhewing the expected Surplus Revenue.—Reported to the Court of Directors by a Committee of Accounts, 15th February 1793 - - - - - - - pp. 72—76.

No. 2.—General Statement of the Revenues and Charges of India (excluſive of the Commercial Charges) as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate for the ſame for the year 1809-10, drawn from the Accounts preſented to Parliament; ſhewing alſo the Supply to Bencoolen, &c. and the Intereſt paid upon the Debts, with the Reſult in each year - - - - - - pp. 78—79.

No. 3.—Statement of the Revenues and Charges of the Preſidency of Bengal (excluſive of the Commercial Charges) as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, drawn from the Accounts preſented to Parliament; ſhewing alſo the Intereſt paid upon the Debts, with the Reſult in each year - - - - - - - - - - pp. 80—81.

No. 4.—Statement of the Revenues and Charges of the Preſidency of Madras (excluſive of the Commercial Charges) as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, drawn from the Accounts preſented to Parliament; ſhewing alſo the Intereſt paid upon the Debts, with the Reſult in each year - - - - - - - - - - pp. 82—83.

No. 5.—Statement of the Revenues and Charges of the Preſidency of Bombay (excluſive of the Commercial Charges) as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, drawn from the Accounts preſented to Parliament; ſhewing alſo the Intereſt paid upon the Debts, with the Reſult in each year - - - - - - - pp. 84—85.

No. 6.—An Account of the Total Annual Amount of the Revenues and Charges of the ſeveral Preſidencies in India, as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, as laid before Parliament; diſtinguiſhing, as to the Revenues, the Revenues of the Company's Poſſeſſions excluſively, from the Subſidies from Native Princes, or Collections from Ceded and Conquered Countries; and, as to the Charges, the Military Charges, and the Charges for Buildings and Fortifications, from the Civil, Revenue, Judicial, and Marine Charges; ſhewing alſo the Supply to Bencoolen, &c. and the Intereſt paid on the Debts - pp. 86—87.

No. 6. (A.)—Statement of the Revenues of the Company's Poſſeſſions excluſively at Bengal, Madras, and Bombay, as eſtimated in 1793, and by the actual Accounts from 1792-3 to 1808-9, with the Eſtimate of the ſame for the year 1809-10 - - - - - pp. 88—89.

No. 6. (B.)—Account ſhewing the Groſs and Net Receipts from Subſidies under Treaties with the Native Princes of India, or from the Revenues of the Ceded and Conquered Countries, as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10 - - - - - pp. 90—91.

No. 6. (C.)—Statement of the Civil, Revenue, Judicial, Marine and other Charges (excluſive of the Civil Charges of the Ceded and Conquered Countries) at Bengal, Madras, and Bombay, as eſtimated in 1793, and by the actual Accounts from 1792-3 to 1808-9, with the Eſtimate of the ſame for the year 1809-10 - - - - - - - - - pp. 92—93.

No. 7.—An Account of the Amount of the Bond and other Debts owing by the Eaſt India Company at the ſeveral Preſidencies in India, on the 30th April in each year from 1792-3 to 1808-9, both incluſive - - - - - - - - - - - pp. 94—95.

No. 8.—An Account of the Amount of the Aſſets of the Eaſt India Company at the ſeveral Preſidencies in India, on the 30th April in each year from 1792-3 to 1808-9, both incluſive pp. 96—97.

No. 9.—Letter from the Governor General in Council at Bengal (Revenue Department) dated 6th March 1793 - - - - - - - - - - - - - - - - p. 99.

No. 9. (A.)—Minute of the Governor General, dated 11th February 1793, with Accounts accompanying it - - - - - - - - - - - - - - - - - 107.

No. 10.—Agreement with the Rajah of Benares, dated 27th October 1794 - - - - - 154.

No. 11.—Extract Letter from the Governor General in Council at Bengal (Revenue Department) dated 7th April 1809 - - - - - - - - - - - - - - 155.

No. 12.—Separate Letter from the Court of Directors to the Governor General in Council at Bengal, dated 12th April 1786 - - - - - - - - - - - - - 156.

No. 12. (A.)—Letter from the Court of Directors to the Governor General in Council at Bengal (Revenue Department) dated 19th September 1792 - - - - - - 165.

No. 13.—Minute of the Governor General in Council, dated 7th December 1792 - p. 176.

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No. 16.—Extract Letter from the Secret Committee of the Court of Directors to the Governor General in Council at Bengal, dated 3d November 1787 - - - - - - ibid.

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No. 23.—Treaty or Agreement with the Nabob of Oude, as ſpecified in Extract Letter from the Governor General in Council at Bengal, (Secret Department) dated 17th May 1787, with Enclosure, and Letter from the Nabob, dated 21ſt July 1787 - - - - - ibid.

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No. 30.—Extract Letter from the Governor in Council at Fort St. George, (Political Department) dated 20th September 1793 - - - - - - - - - - - - 234.

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No. 33.—Treaty with the Rajah of Tanjore, dated 25th October 1799 - - - - - 240.

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No. 58.—General Abſtract of the Strength and monthly Expenſe of the Bombay Army, as the ſame ſtood on the 30th April 1807 - - - - - - - - - - 322—325.

No. 59.—General View of the Eſtabliſhments of the Company's Army in India, (excluſive of Staff) as it ſtood previous to the Regulations of 1796, according to thoſe Regulations, and in the year 1808; ſhewing the increaſe and decreaſe in the ſeveral periods - - 326 & 327.

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No. 63.—Extract Letter from the Governor in Council at Fort St. George, (Revenue Department) dated 23d November 1794 - - - - - - - - - - - - 335.

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No. 68.—Letter from the Court of Directors to the Governor in Council at Prince of Wales Iſland, dated 18th April 1805 - - - - - - - - - - - - - - ibid.

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No. 71.(a).—Supplement to the Expoſition of the State of the Company's Finances, dated 1ſt April 1808, with Appendix, Nos. 1. to 12.

N.B.—*No. 71 and 71 (a.) have been already printed under the Order of 22d May.*

APPENDIX.

No. 1.

ESTIMATE

OF THE PROBABLE REVENUES AND CHARGES IN INDIA,

ON A PEACE ESTABLISHMENT:

&c.

ESTIMATE of the Probable REVENUES and CHARGES of INDIA on a
Court of Directors by a Committee

ESTIMATED REVENUES.

BENGAL.	C^t R^s.	C^t R^s.
MINT AND POST OFFICE REVENUES taken at the average actual Receipts of the laſt 5 years	1,30,000	
BENARES. The ſame average of this article is C^t R^s 44,00,000. but, as large balances were collected in 1789-90 which cannot be reckoned on in future, the preſent Jumma is here taken, being about	43,00,000	
VIZIER'S SUBSIDY as fixed in 1787, and which has been realized, is	53,00,000	
LAND REVENUES, on average of the laſt 5 years actual collection were C^t R^s 3,08,24,000; they are eſtimated for 1791-2 at C^t R^s 3,02,50,000: and as in forming the permanent ſettlement, ſome deductions were allowed, the latter ſum is here taken	3,02,50,000	
CUSTOMS. The average Collections of three years ſince the abolition of the greater part of the Government duties were C^t R^s 8,32,000, but in the laſt year they were only 6 lacs, and are eſtimated at this amount for 1791-2. This head of Revenue, as well as the Land Revenues, has been reduced by the abolition of the Gunge, &c. Collections: ſay therefore	6,00,000	
SALT. On the average of 5 years the Sale amount has been C^t R^s 98,70,000: but in the firſt three years the price was much higher than afterwards, and in the two laſt the quantity ſold larger than is eſtimated for 1791-2, which may therefore be here taken	72,50,000	
OPIUM, on the ſame average of 5 years, has produced 24 lacs; it is eſtimated in 1791-2 at C^t R^s 26,84,000, ſay	25,00,000	
Total Eſtimated Bengal Revenues	C^t R^s	5,03,30,000
or, at 2/ per C^t R^s	£.	5,033,000

MADRAS.		
LAND REVENUES on the average of 5 years actual Collections, from 1786, have amounted to Pagodas 17,50,000; but in the laſt year 1790-1, the receipts fell ſhort chiefly in conſequence of the irruptions of the Enemy and exceſſive drought; the Eſtimate for 1791-2 amounts to 24 lacs, notwithſtanding large deductions are made for probable arrears in the Zemindars payments: but as this far exceeds any actual Collections hitherto made it appears liable to objection, although ſome of the Revenues are leaſed at an annual increaſe; the future amount may therefore be taken within probability at Pagodas	20,00,000	
CUSTOMS AND FARMS of excluſive privilege have, on the average of five years, produced about	2,00,000	
NABOB'S Subſidy	9,00,000	
RAJAH'S D^o	4,00,000	
REVENUES of the Countries ceded by Tippoo: thoſe under Madras are eſtimated at	3,50,000	
Total Eſtimated Madras Revenues — Pag^s	38,50,000	
At 8/ per Pagoda	£.	1,540,000
Carried over	£.	6,573,000

No. 1.

PEACE ESTABLISHMENT; ſhewing the expected Surplus Revenue.—Reported to the of Accounts, 15th February 1793.

ESTIMATED CHARGES.		
BENGAL.	Ct Rs.	Ct Rs.
CIVIL CHARGES. An average of theſe may be better taken on the laſt three years actual Diſburſements, becauſe of the alterations that have taken place in ſeveral articles in 1788, &c. and the impoſſibility of ſtating the former years actual expenſe with preciſion. It is true the Charges of the new Coinage, began in 1789, will ſwell this by near Ct Rs 90,000 a year more than in the former period; but as other Contingencies may ariſe hereafter, it is not thought neceſſary to make any deduction on this account - - - - - - - - - - - - - - -	40,30,000	
MILITARY CHARGES as before the late War, Lord Cornwallis having given it as his opinion that the increaſe made on that account might be reduced - - - - - - - - - -	1,38,00,000	
MARINE CHARGES on average of three years as above, which is rather more than the Eſtimate for 1791-2 - - - - - -	5,40,000	
BUILDINGS AND FORTIFICATIONS on the ſame average amounted to Ct Rs 7,40,000, but, on account of the War, orders were iſſued for expending no more than was abſolutely neceſſary for repairs; in conſequence only Ct Rs 2,95,000 were laid out in 1790-1, and the Eſtimate for theſe expences in 1791-2 is only Ct Rs 2,50,000. It may however be preſumed that theſe charges will now be more; and they are therefore eſtimated at	6,00,000	
REVENUE CHARGES, on average of three laſt years, the Eſtimate for 1791-2, Ct Rs 67,25,000, being ſuppoſed too low - - -	74,50,000	
CUSTOMS, on the ſame average. See this article in REVENUES	1,25,000	
SALT: Advances and Charges - - - - - - - - - - -	29,50,000	
OPIUM: - do - do - - - - - - - - - - - - - -	9,75,000	
The advances for theſe articles depend entirely on the quantities manufactured; but as it is neceſſary to make ſome Eſtimate thereof, they are here taken at a medium between the average of the three preceding years actual diſburſements and the Eſtimate for 1791-2.		
COMMERCIAL CHARGES not added to the Invoices, eſtimated on an average of the laſt three years - - - - - - - - -	8,00,000	
Total Eſtimated Bengal Charges - - - - -	- - - Ct Rs	3,12,70,000
or, at 2/ per Ct Rs	- - - - £.	3,127,000
MADRAS.		
CIVIL CHARGES, on average of five years, amounted to Pagodas 2,84,000; they are eſtimated for 1791-2, at Pagodas 2,58,000. Some reductions have been lately made, but to allow for increaſes recommended, and other Contingencies, ſay - Pags	2,80,000	
MILITARY CHARGES, before the War, including King's Troops, amounted to about - - - - - - - - - - - - - - -	30,00,000	
BUILDINGS AND FORTIFICATIONS, about - - - - - -	80,000	
REVENUE CHARGES, including commiſſion on the Revenues, which varies with the net collections, may be eſtimated, together with the Peſhcuſh to the Nizam, at - - - - - -	6,40,000	
COMMERCIAL CHARGES, eſtimated for 1791-2 at - - - -	33,000	
Total eſtimated Madras Charges, - - - Pags	40,33,000	
At 8/ per Pagoda	- - - - £.	1,613,200
Carried over	- - - - £.	4,740,200

ESTIMATED REVENUES—*continued.*		
Brought over - - - - -		£. 6,573,000
BOMBAY.		
The Revenues under this Presidency have produced, on average of three years, about Rupees 13 lacs; but the last year's receipts and the Estimate for 1791-2, being lower than in preceding years, say Bombay Rupees 12,50,000, or at 2s/3d per Rupee -	£. 140,625	
Revenues of the Ceded Countries on the Malabar coast are estimated by Tippoo, and also by information which has been received, to exceed £. 320,000 per annum, but the Committee apprehend, from the Papers lately received by The Queen from Bombay, that the Assessment will fall considerably short of the Estimate, they have therefore valued this article for the present at no more than the sum of - - - - - - - - - - - -	£. 250,000	
Total Estimated Bombay Revenues - - - - £.		390,625
Total Estimated Revenues - - - - - £.		6,963,625

No. 1.—*continued.*

ESTIMATED CHARGES—*continued.*		£.
Brought over - - - -		4,740,200
BOMBAY.		
CIVIL CHARGES, on average of five years - - - - Rupees	8,00,000	
MARINE - D° on - - - D° - - - - - - - - - -	6,60,000	
MILITARY D°, as before the War - - - - - - - - - -	30,00,000	
BUILDINGS AND FORTIFICATIONS, on average of five years -	2,30,000	
REVENUE CHARGES - - - - - - - - - - - - -	1,20,000	
COMMERCIAL D°, as eſtimated for 1791-2 - - - - - - -	1,00,000	
Rupees	49,10,000	
or, at 2/3*d.* ſ - - - £.		552,375
BENCOOLEN AND PRINCE OF WALES ISLAND.		
The Supplies from Bengal to theſe Places may be reckoned at - - - - - -		50,000
Total Eſtimated CHARGES - - - - £.		5,342,575
Eſtimated Surplus Revenue, applicable to the payment of intereſt on, or diſcharge of Debts, to Commercial Advances or remittances to China - - - - - -		1,621,050
£.		6,963,625
Eſtimated Surplus Revenue brought down - -		1,621,050
To this may be added, as aids to Commercial purpoſes, the expected Receipts for ſales of Imports and Certificates for Officers privileges. Theſe, on the average of the three laſt years actual Receipts, have produced £. 301,000, valuing the Pagodas and the Bombay Rupees as in the foregoing account; but it is apprehended that Stores to a conſiderable amount, ſupplied for the uſe of the Armies at Madras and Bombay, have not been brought to account. The Eſtimate for 1791-2 amounts to £. 412,000; and although it may be hoped that, from the late regulations, the Import trade to India may be much benefited, this is poſſibly not over-rated: yet in giving an Eſtimate for the future, it may be better to keep more within probability; ſay therefore -		350,000
The Total Eſtimated SURPLUS is therefore - - - £.		1,971,050

As the INTEREST on the Debts in India muſt probably be conſidered as the firſt Article to be provided for from this Surplus, it may not be improper to give a Calculation of the AMOUNT thereof; which, on the Debts bearing Intereſt, by the lateſt Advices, is as follows:

At BENGAL; 31ſt January 1792.					
On Bond Debts - -	C^t R^s 1,57,46,982	- at 8 p. cent. -	C^t R^s 12,59,758		
On Loan, - - - 1790-1	—— 45,39,605	- d° 12 d° - -	—— 5,44,753		
On Promiſſory Notes	—— 2,00,26,983	- d° 8 d° - -	—— 16,02,159		
On - D° - - -	—— 50,96,569	- d° 6 d° - -	—— 3,05,794		
Total Principal	C^t R^s 4,54,10,139	- Total Intereſt -	C^t R^s 37,12,464		
or, at 2/	£. 4,541,014		or, at 2/	£. 371,246	
At MADRAS; 31ſt January 1792.					
On Bond and Depoſits -	Pag^s 16,72,342	- at 8 p. cent. -	Pag^s 1,33,787		
On Depoſits - - - -	—— 33,895	- d° 6 d° - -	—— 2,034		
* On Bonds - - - -	—— 3,97,458	- d° 12 d° - -	—— 47,695		
Total Principal -	Pag^s 21,03,695	- Total Intereſt - -	Pag^s 1,83,516		
or, at 8/	£. 841,478		or, at 8/	£. 73,406	
* Theſe amounted on 31ſt January to P^s 8,83,000; but by the Letter of 25th May, Pag^s. 4,85,000 had been paid off.					
At BOMBAY; 31ſt October 1791.					
On Bonds - - - - -	R^s 1,08,36,623	- at 9½ p. cent. - -	R^s 9,88,863		
	s. d.		s. d.		
or, at 21 3	£. 1,219,119		or, at 21 3	£. 111,244	
At BENCOOLEN; 31ſt January 1792.					
On Bonds & Paper currency	D^{rs} 1,25,844	- at 10 p. cent. - -	D^{rs} 12,588		
or, at 5/	£. 31,471		or, at 5/	£. 3,147	
Add Sums borrowed at 8 p. cent. at Madras, in order to diſcharge the 12 p. cent. Bonds above-mentioned, P^s 90,000	£. 36,000	- - - - -	Intereſt, P^s 7,200	£. 2,880	
Total bearing Intereſt -	£. 6,669,082	Total Intereſt - - -		£. 561,923	
This Sum, deducted from the above Surplus, leaves for Commercial purpoſes, or diſcharge of Debts -				£. 1,409,127	

ESTIMATED APPROPRIATION.

Europe Inveſtment - - - - - - - - - - - - - - - - - -	£. 1,127,000
China Inveſtment - - - - - - - - - - - - - - - - - -	250,000
	1,377,000
Remains -	£. 32,127
	£. 1,409,127

DEBTS.

THE Advices from India concur in an opinion that the Arrears of the War are comparatively ſmall, whilſt there are ſome Reſources to come in aid thereof: but ſuppoſe the Debts at Intereſt to amount to 7 crores of Rupees, the annual Intereſt thereon will not exceed C^t R^s 56,00,000, or £. 560,000, as the Loans for which a high rate is now paid will be ſoon diſcharged, and there is reaſon to think that in a ſhort time a reduction may be made in thoſe carrying 8 per cent. per annum at preſent.

Eaſt India Houſe, 20th February 1793. (A true Copy) *William Ramſay*, Sec^r.

Appendixes
No. 2. - - - - - to - - - - - No. 8.
inclusive.

REVENUES AND CHARGES OF INDIA;
BOND AND OTHER DEBTS;
AND ASSETS,
OF THE EAST INDIA COMPANY.

GENERAL STATEMENT of the REVENUES and CHARGES of INDIA (exclusive of the Commercial Charges) year 1809-10, drawn from the Accounts presented to Parliament; shewing also the Supply to

	REVENUES.				CHARGES.			
	BENGAL.	MADRAS.	BOMBAY.	TOTAL.	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
Court's Estimate, Feb. 1793	5,033,000	1,540,000	390,625	6,963,625	3,047,000	1,600,000	541,125	5,188,125
		2,283,490						
		192,822						
—— 1792-3 - - -	5,512,761	2,476,312	236,555	8,225,628	3,425,300	2,140,305	739,002	6,304,607
		1,708,263						
		401,826						
—— 1793-4 - - -	5,871,945	2,110,089	294,736	8,276,770	3,354,736	1,925,497	786,691	6,066,924
—— 1794-5 - - -	5,937,931	1,775,782	312,480	8,026,193	3,464,144	1,871,525	747,838	6,083,507
—— 1795-6 - - -	5,694,194	1,894,304	277,596	7,866,094	3,636,193	2,103,902	734,152	6,474,247
—— 1796-7 - - -	5,703,906	1,996,328	315,937	8,016,171	3,774,319	2,411,960	894,912	7,081,191
—— 1797-8 - - -	5,782,741	1,938,950	338,189	8,059,880	3,943,116	2,517,774	950,511	7,411,401
—— 1798-9 - - -	6,153,615	2,123,831	374,587	8,652,033	3,912,999	3,281,606	1,223,208	8,417,813
—— 1799, 1800- -	6,498,473	2,822,536	415,663	9,736,672	4,437,463	3,065,880	1,494,811	8,998,154
—— 1800-1 - - -	6,658,334	3,540,268	286,457	10,485,059	4,702,400	4,405,558	1,297,543	10,405,501
—— 1801-2 - - -	7,127,988	4,729,609	305,992	12,163,589	4,733,478	5,085,215	1,204,759	11,023,452
—— 1802-3 - - -	8,380,087	4,724,904	359,546	13,464,537	4,914,105	4,831,158	1,220,164	10,965,427
—— 1803-4 - - -	8,060,993	4,651,744	558,648	13,271,385	5,354,321	5,994,131	1,652,631	13,001,083
—— 1804-5 - - -	9,336,707	4,897,140	715,548	14,949,395	6,508,200	5,991,746	2,048,487	14,548,433
—— 1805-6 - -	9,542,430	5,014,493	846,486	15,403,409	7,719,944	5,385,640	2,455,744	15,561,328
—— 1806-7 - - -	9,160,149	4,602,721	772,869	14,535,739	7,847,604	5,269,700	2,166,604	15,283,908
—— 1807-8 - - -	9,971,695	4,927,519	770,691	15,669,905	6,371,843	5,193,673	2,059,106	13,624,622
—— 1808-9 - - -	9,816,458	4,968,321	740,276	15,525,055	6,476,986	4,935,743	1,738,495	13,151,224
Estimate 1809-10 - -	9,590,880	5,373,191	691,914	15,655,985	6,562,875	5,257,365	1,789,171	13,609,411

India Board Office,
Whitehall, 14th June 1810.

No. 2.

as eſtimated in 1793, and by the actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the Bencoolen, &c. and the Intereſt paid upon the Debts; with the Reſult in each year.

Net Revenue.	Supplies to Bencoolen, Penang, &c.	Exceſs of Revenue.	Exceſs of Charge.	INTEREST on DEBTS.				GENERAL RESULT.	
				BENGAL.	MADRAS.	BOMBAY.	TOTAL.	SURPLUS REVENUE.	SURPLUS CHARGE.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1,775,500	50,000	1,725,500	- - -	- - -	- - -	- - -	(a) 561,923	1,163,577	—
1,921,021	66,217	1,854,804	- - -	448,559	82,573	105,094	636,226	1,218,578	—
2,209,846	40,822	2,169,024	- - -	359,424	46,727	120,054	526,205	1,642,819	—
1,942,686	62,080	1,880,606	- - -	399,422	8,807	76,072	484,301	1,396,305	—
1,391,847	104,154	1,287,693	- - -	350,551	15,294	48,905	414,750	872,943	—
934,980	101,190	833,790	- - -	352,325	37,040	37,482	426,847	406,943	—
648,479	163,299	485,180	- - -	408,810	147,458	47,658	603,926	- - -	118,746
234,220	120,668	113,552	- - -	(b) 503,955	160,488	57,107	721,550	- - -	607,998
738,518	171,363	567,155	- - -	621,198	253,667	82,371	957,236	- - -	390,081
79,558	156,325	- - -	76,767	718,566	(b) 208,829	135,289	1,062,684	- - -	1,139,451
1,140,137	241,220	898,917	- - -	913,937	262,590	210,066	1,386,593	- - -	487,676
2,499,110	196,848	2,202,269	- - -	884,753	286,611	190,089	1,361,453	940,803	—
270,302	304,056	- - -	33,754	839,317	312,153	242,852	1,394,322	- - -	1,428,076
400,962	372,163	28,799	- - -	956,091	320,867	289,792	1,566,750	- - -	1,537,951
Net Charge. 157,919	250,599	- - -	408,518	1,212,014	342,524	305,552	1,860,090	- - -	2,268,608
748,169	179,197	- - -	927,366	1,414,222	473,129	337,605	2,224,956	- - -	3,152,322
2,045,283	128,737	1,916,546	- - -	1,389,077	523,555	313,036	2,225,668	- - -	309,122
2,373,831	158,208	2,215,623	- - -	1,421,938	495,408	324,319	2,241,665	- - -	26,042
2,046,574	122,960	1,923,614	- - -	1,252,800	380,000	292,500	1,925,300	- - -	1,686

(a) This ſum includes £. 3,147, Intereſt on Debt at Bencoolen.

(b) A Sinking Fund for the liquidation of the Debt was inſtituted in the year 1798; from that period the Intereſt is excluſive of what was paid on the Securities redeemed by the Fund.

(Errors excepted)

Thomas Nicholas Wittwer, Accountant.

STATEMENT of the REVENUES and CHARGES of the Presidency of BENGAL (exclusive of the Commercial Charges) as estimated in 1793, and by the Actual Interest paid upon the Debts;

	REVENUES.														
	Mint.	Post Office.	Benares.	Oude Subsidy and Revenues of Ceded Provinces.	Land.	Judicial.	Customs.	Salt.	Opium.	Stamp.	Conquered Provinces.	TOTAL REVENUES.	Mint.	Post Office.	Benares.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Court's Estimate, Feb. 1793	2,800	10,200	430,000	530,000	3,025,000	- - -	60,000	725,000	250,000	- - -	- - -	5,033,000	13,300	14,800	32,700
— 1792-3 -	5,704	13,261	442,850	533,907	3,091,616	- - -	78,216	1,054,456	292,751	- -	- - -	5,512,761	33,600	18,307	42,940
— 1793-4 -	4,810	14,344	433,345	535,665	3,177,028	27,715	80,627	1,293,457	304,954	- -	- - -	5,871,945	26,504	18,199	35,763
— 1794-5 -	12,516	14,752	432,579	535,655	3,235,259	50,190	77,290	1,224,769	354,921	- -	- - -	5,937,931	48,120	19,305	32,892
— 1795-6 -	12,446	16,035	408,865	532,137	3,130,697	99,287	93,778	1,210,771	189,278	- -	- - -	5,694,194	32,068	21,453	49,274
— 1796-7 -	5,153	16,322	469,031	476,698	3,118,556	101,706	87,866	1,248,604	179,950	- -	- - -	5,703,906	24,564	23,348	67,719
— 1797-8 -	7,187	16,286	435,169	674,927	3,097,443	55,921	92,220	1,154,525	238,043	10,720	- - -	5,782,741	18,419	23,861	68,197
— 1798-9 -	6,713	20,193	398,543	985,069	3,072,743	43,541	95,710	1,296,723	210,304	24,076	- - -	6,153,615	30,630	20,920	69,682
— 1799-1800	13,028	24,953	484,725	921,438	3,213,230	44,527	133,404	1,264,767	372,025	26,378	- - -	6,498,473	31,192	21,737	74,501
— 1800-1 -	4,582	24,386	516,539	1,164,982	3,218,766	50,021	141,158	1,129,720	372,302	35,678	- - -	6,658,334	18,702	20,420	76,730
— 1801-2 -	5,717	26,372	462,649	1,486,824	3,296,303	49,665	285,764	1,096,284	367,658	50,752	- - -	7,127,988	18,877	22,239	99,494
— 1802-3 -	6,373	29,584	584,216	2,027,937	3,295,761	74,673	322,380	1,446,774	531,654	57,735	- - -	8,380,087	29,554	25,650	91,341
— 1803-4 -	4,112	30,502	536,351	1,554,564	3,252,621	75,718	289,879	1,796,355	463,161	57,730	- - -	8,060,993	18,667	23,803	112,238
— 1804-5 -	8,002	30,969	488,637	1,747,676	3,225,436	95,019	272,313	1,722,234	725,895	57,268	963,258	9,336,707	31,665	26,135	127,098
— 1805-6 -	21,635	36,157	594,865	1,884,189	3,311,673	89,350	290,308	1,535,108	690,011	67,041	1,022,093	9,542,430	20,362	33,067	113,997
— 1805-7 -	19,136	37,208	557,379 (b)	1,742,534 (c)	3,296,684	92,549	324,831 (c)	1,443,740	480,069	73,142	1,112,877 (c)	9,166,149	28,558	34,061	140,732
— 1807-8 -	17,783	34,904	- - -	1,718,227	3,729,098	112,659	571,172	1,895,080	801,467	77,894	1,013,411	9,971,695	33,820	31,564	- - -
— 1808-9 -	10,819	34,800	- - -	1,694,431	3,851,128	104,831	516,509	1,815,822	594,978	81,633	1,111,807	9,816,158	33,955	31,690	(b) - - -
Estimate 1809-10	23,200	40,600	- - -	1,742,320	3,706,200	111,360	580,000	1,678,400	580,000	46,400 House Tax 23,200	1,067,200	9,590,880	33,955	31,690	- - -

(b) The Revenues and Charges of Benares, subsequent to 1806-7, are not distinguished from those of Bengal, &c.

(c) The Revenues and Charges of Oude and the Conquered Provinces for the same period, do not include the Customs collected in those Provinces, and the Charges of collecting them, which are stated under the general Head of Customs.

(d) Military Buildings and Fortifications included subsequent to 1806-7.

India Board Office,
Whitehall, 14th June, 1810.

No. 3.

Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, drawn from the Accounts preſented to Parliament; ſhewing alſo, the with the Reſult of each year.

CHARGES.

Reſidency at Lucknow and Charges of Ceded Provinces.	Civil Charges in general.	Judicial. Supreme Court and Law.	Judicial. Adawluts, &c.	Military.	Marine.	Buildings and Fortifications.	Revenue.	Cuſtoms.	Salt; Advances and Charges	Opium; Advances and Charges.	Stamp.	Conquered Provinces.	TOTAL CHARGES.	Intereſt on Debts.	TOTAL CHARGES AND INTEREST.	SURPLUS REVENUE.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
25,800	258,800	57,600	- - -	1,380,000	54,000	60,000	745,000	12,500	295,000	97,500	- - -	- - -	3,047,000	371,246	3,418,246	1,614,754
33,570	284,637	85,382	- - -	1,588,784	60,959	39,455	782,744	12,663	340,162	102,097	- - -	- - -	3,425,360	448,559	3,873,859	1,638,902
28,302	261,294	66,063	314,766	1,445,596	63,965	82,965	569,293	10,851	328,483	102,692	- - -	- - -	3,354,736	359,424	3,714,160	2,157,785
32,995	266,097	59,452	360,418	1,432,860	67,128	91,648	571,177	10,984	344,264	126,804	- - -	- - -	3,464,144	399,422	3,863,566	2,074,365
29,299	331,429	62,588	390,183	1,589,380	61,109	48,172	516,682	8,650	354,612	141,294	- - -	- - -	3,636,193	350,551	3,986,744	1,707,450
30,142	283,963	48,571	422,491	1,700,666	69,808	59,260	559,659	9,318	334,556	140,254	- - -	- - -	3,774,319	352,325	4,126,644	1,577,262
39,818	280,168	44,323	391,098	1,996,487	58,186	30,815	503,897	8,556	301,881	173,665	8,745	- - -	3,943,116	408,810	4,351,926	1,430,815
21,559	272,368	69,785	396,260	2,010,227	55,000	66,244	461,066	8,448	326,377	97,795	6,638	- - -	3,912,999	(a) 505,953	4,416,954	1,736,661
21,772	366,117	67,599	453,712	2,225,721	63,511	118,284	538,465	10,681	344,347	97,868	1,956	- - -	4,437,463	621,198	5,058,661	1,439,812
23,494	435,766	60,760	435,303	2,477,745	49,220	119,964	512,465	11,948	352,666	165,381	1,836	- - -	4,702,460	718,566	5,420,966	1,237,368
51,400	458,232	51,979	411,233	2,569 375	76,409	99,888	471,517	22,221	284,629	94,127	1,858	- - -	4,733,478	913,937	5,647,415	1,480,573
212,890	586,951	54,224	418,788	2,377,888	70,469	126,960	498,501	32,580	312,126	82,990	2,193	- - -	4,914,105	884,753	5,798,858	2,581,229
556,815	548,506	54,125	448,800	2,490,626	69,541	83,046	461,082	30,214	381,786	72,188	2,884	- - -	5,354,321	839,317	6,193,638	1,867,355
591,208	647,984	56,096	512,309	2,875,714	69,099	59,657	508,599	31,546	408,661	85,796	1,574	475,060	6,508,200	956,091	7,464,291	1,872,416
609,600	857,883	55,876	470,440	3,743,868	74,576	94,834	472,264	27,400	350,343	93,473	9,450	692,511	7,719,944	1,212,014	8,931,958	610,472
511,255	575,856	57,652	482,653	4,028,973	69,518	83,609	516,340	27,399	378,241	95,504	10,804	806,449	7,847,604	1,444,222	9,291,826	Surplus Charge. 131,677
(c) 427,831	471,312	48,384	(b) 555,362	(d) 2,853,936	87,081	32,016	574,982	(e) 70,737	406,232	104,504	10,597	(c) 663,485	6,371,843	1,389,077	7,760,920	2,210,775
408,320	600,906	46,400	546,567	2,990,573	75,082	34,800	524,086	70,760	406,000	100,920	10,642	596,285	6,476,986	1,421,938	7,898,924	1,917,534
370,040	740,068	48,720	548,600	2,945,240	58,000	29,000	538,200	87,000	406,000	100,920	10,642	614,800	6,562,875	1,252,800	7,815,675	1,775,205

(a) A Sinking Fund for the Liquidation of the Debt was inſtituted in the year 1798; from that period the Intereſt is excluſive of what was paid on the Securities redeemed by the Fund.

(Errors excepted) *Thomas Nicholas Wittwer*, Accountant.

STATEMENT of the REVENUES and CHARGES of the Presidency of MADRAS (exclusive of the Commercial Charges), as estimated in presented to Parliament; shewing also, the Interest

	REVENUES.											
	Post Office.	Customs.	Carnatic.	Tanjore.	Mysore.	Nizam.	Travancore.	Cochin.	Land.	Farms and Licences.	Dutch Settlements.	TOTAL REVENUES.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Court's Estimate, Feby. 1793	- - -	40,000	360,000	160,000	140,000	- - -	- - -	- - -	800,000	40,000	- - -	1,540,000
1792 3	11,449	22,300	610,128	496,426	217,956 (b) 192,822 410,778	70,636	54,794	9,041	742,760	48,000	- - -	2,233,490 192,822 2,476,312
1793-4	11,980	21,761	321,323	225,459	230,730 (b) 401,826 632,556	68,666	1,249	- - -	789,050	38,045	- - -	1,708,263 401,826 2,110,089
1794-5	12,981	48,241	363,117	140,000	217,989	51,475	- - -	- - -	891,640	50,339	- - -	1,775,782
1795-6	13,182	54,325	350,839	168,200	227,620	96,076	- - -	- - -	929,200	54,862	- - -	1,894,304
1796-7	15,484	55,324	354,200	172,195	267,457	64,523	- - -	- - -	900,534	38,420	128,191	1,996,328
1797 8	15,514	50,419	379,251	206,468	256,648	22,388	- - -	- - -	732,983	47,647	227,132	1,938,950
1798 9	18,822	57,649	352,171	214,974	295,366	193,368	- - -	- - -	856,666	45,384	89,431	2,123,831
1799, 1800	31,645	69,990	368,051	288,530	896,982	212,894	- - -	- - -	883,539	46,744	24,211	2,822,536
1800 1	17,910	65,970	360,000	327,540	1,250,320	366,602	- - -	- - -	957,799	53,089	41,038	3,540,268
1801 2	15,038	95,778	878,048	417,617	1,493,930	634,244	- - -	- - -	1,095,972	76,318	22,664	4,729,609
1802 3	15,280	102,910	1,074,100	421,739	1,411,592	638,883	- - -	- - -	933,108	94,431	32,861	4,724,904
1803 4	15,142	146,932	1,381,881	299,737	1,228,120	605,161	- - -	- - -	921,646	39,441	13,684	4,651,744
1804 5	15,177	158,285	1,309,250	462,523	1,252,631	628,759	- - -	- - -	993,849	60,004	16,662	4,897,140
1805 6	15,033	133,008	1,197,611	590,878	1,211,863	691,673	- - -	- - -	1,097,416	53,401	23,610	5,014,493
1806 7	16,319	131,458	916,375	555,339	1,324,560	626,061	- - -	- - -	963,440	63,528	5,641	4,602,721
1807 8	17,002	114,314	1,027,233	502,412	1,399,488	718,037	45,904	- - -	1,039,671	56,720	6,738	4,927,519
1808 9	16,806	152,938	1,016,679	431,405	1,540,228	681,807	6,504	- - -	1,057,628	61,599	2,727	4,968,321
Estimate 1809 10	20,000	216,302	1,025,212	451,038	1,528,460	709,202	151,744	11,428	1,184,253	69,895	5,657	5,373,191

(b) Payment from Tippoo Sultaun under the Treaty of Seringapatam.

India Board Office,
Whitehall, 14th June 1810.

No. 4.

1793, and by the Actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, drawn from the Accounts paid upon the Debts; with the Reſult in each year.

CHARGES.														
Poſt Office.	Civil and Judicial.	Military.	Buildings and Fortifications.	Revenue and Cuſtoms.	Carnatic.	Myſore.	Tanjore.	Dutch Settlements.	Nizam, or Ceded Diſtricts.	TOTAL CHARGES	Intereſt on Debts.	TOTAL CHARGES AND INTEREST.	Surplus Revenue.	Surplus Charge.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
9,240	102,760	1,200,000	32,000	256,000	- - -	- - -	- - -	- - -	- - -	1,600,000	76,286	1,676,286	- - -	136,286
8,347	137,409	1,412,597	34,942	272,435	80,800	19,655	174,120	- - -	- - -	2,140,305	82,573	2,222,878	253,434	—
8,199	120,870	1,444,165	9,258	264,976	- - -	33,553	44,176	- - -	- - -	1,925,497	46,727	1,972,224	137,865	—
9,401	128,284	1,508,197	19,128	164,239	- - -	42,276	- - -	- - -	- - -	1,871,525	8,807	1,880,332	- - -	104,550
11,511	126,318	1,529,781	39,219	342,124	- - -	48,008	6,941	- - -	- - -	2,103,902	15,294	2,119,196	- - -	224,892
12,542	110,951	1,796,377	34,828	316,545	- - -	50,776	17,963	71,978	- - -	2,411,960	37,040	2,449,000	- - -	452,672
12,466	121,107	1,868,498	32,330	324,128	- - -	57,370	17,614	84,261	- - -	2,517,774	147,458	2,665,232	- - -	726,282
12,819	137,863	2,561,372	18,456	374,888	- - -	71,344	39,070	65,794	- - -	3,281,606	160,488	3,442,094	- - -	1,318,263
18,615	156,300	2,261,151	12,006	285,836	- - -	174,747	68,913	88,312	- - -	3,065,880	253,667	3,319,547	- - -	497,011
15,849	146,918	3,129,878	41,996	390,987	- - -	336,890	235,995	85,975	21,070	4,405,558	(a) 208,829	4,614,387	- - -	1,974,119
15,832	155,148	3,571,236	59,599	395,377	228,693	346,727	171,506	55,895	85,202	5,085,215	262,590	5,347,805	- - -	618,196
16,904	211,360	2,839,028	39,656	374,778	393,182	316,820	148,060	378,752	112,618	4,831,158	286,611	5,117,769	- - -	392,865
20,750	287,622	4,026,028	42,234	377,228	417,914	274,017	118,835	331,976	97,527	5,994,131	312,153	6,306,284	- - -	1,654,540
19,251	374,230	4,072,144	75,458	320,164	387,773	272,520	183,761	131,631	154,814	5,991,746	320,867	6,312,613	- - -	1,415,473
24,639	378,051	3,384,211	124,042	420,460	375,719	270,381	220,611	62,124	125,402	5,385,640	342,524	5,728,164	- - -	713,671
22,980	506,654	3,125,764	146,151	504,210	374,106	283,369	174,371	7,912	124,183	5,269,700	473,129	5,742,829	- - -	1,140,108
23,384	547,576	3,094,806	193,260	442,126	349,621	265,902	162,154	13,132	101,712	5,193,673	523,555	5,717,228	- - -	789,709
19,926	493,548	3,143,575	185,966	333,024	333,613	208,519	130,685	9,336	77,551	4,935,743	495,408	5,431,151	- - -	462,830
17,868	494,526	3,610,312	58,800	416,180	321,366	159,273	116,029	5,646	57,365	5,257,365	380,000	5,637,365	- - -	264,174

(a) A Sinking Fund for the Liquidation of the Debt was inſtituted in the year 1800; from that period the Intereſt is excluſive of what was paid on the Securities redeemed by the Fund.

(Errors excepted)

Thomas Nicholas Wittwer, Accountant.

STATEMENT of the REVENUES and CHARGES of the Presidency of BOMBAY (exclusive of the Commercial same for the year 1809-10, drawn from the Accounts presented to Parliament;

	REVENUES.						
	Land.	Customs.	Farms and Licences.	Subsidy from Travancore.	Subsidy from Marattas.	Ceded Countries, Mysore.	TOTAL REVENUES.
	£.	£.	£.	£.	£.	£.	£.
Court's Estimate, Febr. 1793 -	45,000	80,000	15,625	- - -	- - -	250,000	390,625
—— 1792-3 - - - - -	79,025	102,638	(a)	- - -	10,752	44,140	236,555
—— 1793-4 - - - - -	82,050	80,300	(a)	- - -	- - -	132,386	294,736
—— 1794-5 - - - - -	70,238	62,913	(a)	- - -	15,106	164,223	312,480
—— 1795-6 - - - - -	64,085	41,968	(a)	- - -	- - -	171,543	277,596
—— 1796-7 - - - - -	39,724	52,994	26,714	- - -	- - -	196,505	315,937
—— 1797-8 - - - - -	38,872	63,493	31,731	53,189	- - -	150,904	338,189
—— 1798-9 - - - - -	37,007	64,606	42,773	42,914	- - -	187,287	374,587
—— 1799-1800 - - -	31,364	69,880	42,633	42,914	- - -	228,872	415,663
—— 1800-1 - - - - -	45,130	106,505	67,040	42,914	- - -	24,868	286,457
—— 1801-2 - - - - -	54,571	128,551	79,956	42,914	- - -	- - -	305,992
—— 1802-3 - - - - -	68,015	157,595	91,022	42,914	- - -	- - -	359,546
—— 1803-4 - - - - -	305,861	112,157	97,716	42,914	- - -	- - -	558,648
—— 1804-5 - - - - -	384,740	172,562	115,332	42,914	- - -	- - -	715,548
—— 1805-6 - - - - -	471,344	176,506	155,722	42,914	- - -	- - -	846,486
—— 1806-7 - - - - -	388,536	186,706	154,713	42,914	- - -	- - -	772,869
—— 1807-8 - - - - -	417,186	167,324	143,267	42,914	- - -	- - -	770,691
—— 1808-9 - - - - -	427,033	161,959	145,656	5,628	- - -	- - -	740,276
Estimate 1809-10 - - - - -	396,482	159,335	136,097	- - -	- - -	- - -	691,914

(a) Included in Land Revenues.

India Board Office,
Whitehall, 14th June 1810.

No. 5.

Charges) as eſtimated in 1793, and by the Actual Accounts from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſhewing alſo, the Intereſt paid upon the Debts; with the Reſult in each year.

CHARGES.							Intereſt on Debt.	TOTAL CHARGES AND INTEREST.	SURPLUS CHARGE.
Civil.	Marine.	Military.	Buildings and Fortifications.	Revenue.	Ceded Countries, Myſore.	TOTAL CHARGES.			
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
90,000	74,250	337,500	25,875	13,500	- - -	541,125	111,244	652,369	261,744
109,984	79,750	479,205	33,741	15,357	20,965	739,002	105,094	844,096	607,541
113,586	93,330	472,076	22,967	13,411	71,321	786,691	120,054	906,745	612,009
102,163	77,825	468,541	26,367	12,360	60,582	747,838	76,072	823,910	511,430
87,616	66,741	503,385	11,121	13,190	52,099	734,152	48,905	783,057	505,461
107,491	65,747	610,014	28,635	17,012	66,013	894,912	37,482	932,394	616,457
115,977	65,604	641,469	36,363	19,643	71,455	950,511	47,658	998,169	659,980
143,529	57,292	901,988	25,429	17,123	77,847	1,223,208	57,107	1,280,315	905,728
164,208	146,172	1,039,152	32,644	21,503	91,132	1,494,811	82,371	1,577,182	1,161,519
142,809	152,601	904,800	21,513	55,441	20,379	1,297,543	135,289	1,432,832	1,146,375
166,286	116,867	856,061	16,669	48,876	- - -	1,204,759	210,066	1,414,825	1,108,833
178,720	118,694	844,253	17,179	61,318	- - -	1,220,164	190,089	1,410,253	1,050,707
164,783	108,875	1,261,139	40,076	77,758	- - -	1,652,631	242,852	1,895,483	1,336,835
219,008	131,647	1,511,405	84,918	101,509	- - -	2,048,487	289,792	2,338,279	1,622,731
208,326	134,493	1,904,519	59,460	148,946	- - -	2,455,744	305,552	2,761,296	1,914,810
192,427	158,393	1,617,685	63,158	134,941	- - -	2,166,604	307,605	2,474,209	1,701,340
200,354	154,674	1,521,425	67,647	115,006	- - -	2,059,106	313,036	2,372,142	1,601,451
147,428	167,980	1,246,279	61,489	115,319	- - -	1,738,495	324,319	2,062,814	1,322,538
158,645	155,205	1,282,815	88,110	104,396	- - -	1,789,171	292,500	2,081,671	1,389,757

(Errors excepted)

Thomas Nicholas Wittwer,
Accountant.

AN ACCOUNT of the Total Annual Amount of the REVENUES and CHARGES of the feveral PRESIDENCIES in INDIA, as eſtimated in 1793, and by the Actual of the Company's Poſſeſſions excluſively, from the Subſidies from Native Princes, or Collections from Ceded and Conquered Countries; and, as to the CHARGES, the Military Charges, and

	REVENUES.								MILITARY.			
	Revenues of the Company's Poſſeſſions excluſively; Per ſeparate Statement (A.)				Subſidies, and Collections from Ceded and Conquered Countries; Per ſeparate Statement (B.)			TOTAL GROSS REVENUES.				
	BENGAL.	MADRAS.	BOMBAY.	TOTAL.	Groſs.	Charges.	Net.		BENGAL.	MADRAS	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Court's Eſtimate, Febr. 1793	4,503,000	880,000	140,625	5,523,625	1,440,000	25,800	1,414,200	6,963.625	1,380,000	1,200,000	337,500	2,917,500
					2,047,780 (a.) 103,822	329,110	1,718,670 103,822	8,032.806 103,822				
— 1792-3 - - - -	4,978,854	824,509	181,663	5,985,026	2,240,002	329,110	1,910,892	8,225,026	1,588,784	1,412,597	479,205	3,480,586
					1,515,178 (a.) 401,826	177,552	1,338,126 401,826	7,874,944 401,826				
— 1793-4 - - - -	5,336,280	860,836	162,350	6,359,466	1,917,304	177,552	1,739,952	8,276,770	1,445,596	1,444,165	472,076	3,361,837
— 1794-5 - - - -	5,402,276	1,003,201	133,151	6,538,628	1,487,565	135,853	1,351,712	8,026,193	1,432,860	1,508,197	468,541	3,409,598
— 1795-6 - - - -	5,162,057	1,051,569	106,053	6,319,679	1,546,415	136,347	1,410,068	7,866,094	1,589,380	1,529,781	503,385	3,622,546
— 1796-7 - - - -	5,227,208	1,137,953	119,432	6,484,593	1,531,578	164,894	1,366,684	8,016,171	1,700,666	1,796,377	610,014	4,107,057
— 1797-8 - - - -	5,107,814	1,073,665	134,096	6,315,605	1,744,275	186,257	1,558,018	8,059,880	1,996,487	1,868,498	641,469	4,506,454
— 1798-9 - - - -	5,168,546	1,067,952	144,386	6,380,884	2,271,149	209,820	2,061,329	8,652,033	2,010,227	2,561,372	901,988	5,473,587
— 1799-1800 - - -	5,577,035	1,056,129	143,877	6,777,041	2,959,631	356,564	2,603,067	9,736,672	2,225,721	2,261,151	1,039,152	5,526,024
— 1800-1 - - - -	5,493,352	1,135,806	218,675	6,847,833	3,637,226	654,168	2,983,058	10,485,059	2,477,745	3,129,878	904,800	6,512,423
— 1801-2 - - - -	5,641,164	1,305,770	259,992	7,206,926	4,956,663	896,883	4,059,780	12,163,589	2,569,375	3,571,236	856,061	6,996,672
— 1802-3 - - - -	6,352,150	1,178,590	293,174	7,823,914	5,640,623	1,211,120	4,429,503	13,464,537	2,377,888	2,839,028	844,253	6,061,169
— 1803-4 - - - -	6,506,429	1,136,845	233,338	7,876,612	5,394,773	1,539,648	3,855,125	13,271,385	2,490,626	4,026,028	1,261,139	7,777,793
— 1804-5 - - - -	6,625,773	1,243,977	288,517	8,158,267	6,791,128	2,144,704	4,646,424	14,949,395	2,875,714	4,072,144	1,511,405	8,459,263
— 1805-6 - - - -	6,636,148	1,322,468	295,082	8,253,698	7,149,711	2,453,807	4,695,904	15,403,409	3,743,868	3,384,211	1,904,519	9,032,598
— 1806-7 - - - -	6,304,738	1,180,386	309,519	7,794,643	6,741,096	2,495,367	4,245,729	14,535,739	4,028,973	3,125,764	1,617,685	8,772,422
— 1807-8 - - - -	(c.)	1,234,445	281,399	- - -	(c.)	(c.)	- - -	15,669,905	2,853,936	3,094,806	1,521,425	7,470,167
— 1808-9 - - - -	(c.)	1,291,698	268,468	- - -	(c.)	(c.)	- - -	15,525,055	2,990,573	3,143,575	1,246,279	7,380,427
Eſtimate 1809-10 - - -	(c.)	1,496,107	256,448	- - -	(c.)	(c.)	- - -	15,655,985	2,945,240	3,610,312	1,282,815	7,838,367

(a.) Payment from Tippoo Sultaun under the Treaty of Seringapatam.

(c.) The ſeparation of the Revenues and Charges cannot be made for the years ſubſequent to 1806-7, in conſequence of the detailed Accounts of the Bengal Preſidency for thoſe years not having been received.

N. B. The Indian Currency is converted into Britiſh at the following Rates:

Current Rupee - - - - at 2/.
Pagoda - - - - - - at 8/.
Bombay Rupee - - - - at 2/3d.

India Board Office,
Whitehall, 14th June 1810.

No. 6.

Accounts, from the year 1792-3 to the year 1808-9, with the Eſtimate of the ſame for the year 1809-10, as laid before Parliament; diſtinguiſhing, as to the Revenues, the Revenues the Charges for Buildings and Fortifications, from the Civil, Revenue, Judicial, and Marine Charges; ſhewing alſo the Supply to Bencoolen, &c. and the Intereſt paid on the Debts.

CHARGES.												GENERAL RESULT.	
Buildings and Fortifications.				Civil, Revenue, Judicial and Marine; Per Separate Statement (C.)				TOTAL CHARGES, including thoſe on Subſidies.	NET REVENUES.	Supply to Bencoolen, Penang, &c.	Intereſt on Debts.	TOTAL CHARGES AND INTEREST.	SURPLUS REVENUE.	SURPLUS CHARGE.
BENGAL.	MADRAS.	BOMBAY.	TOTAL.	BENGAL.	MADRAS.	BOMBAY.	TOTAL.							
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
60,000	32,000	25,875	117,875	1,581,200	368,000	177,750	2,126,950	5,188,125	1,775,500	50,000	561,923	5,800,048	1,163,577	—
									1,723,199 192,822				1,025,756 192,822	
39,455	34,942	33,741	108,138	1,763,491	418,191	205,091	2,386,773	6,304,607	1,921,021	66,217	636,226	7,007,050	1,218,578	—
									1,808,020 401,826				1,240,993 401,826	
82,965	9,258	22,967	115,190	1,797,873	394,345	220,327	2,412,545	6,066,924	2,209,846	40,822	526,205	6,633,951	1,642,819	—
91,648	19,128	26,367	137,143	1,906,641	301,924	192,348	2,400,913	6,083,507	1,942,686	62,080	484,301	6,629,888	1,396,305	—
48,172	39,219	11,121	98,512	1,969,342	479,953	167,547	2,616,842	6,474,247	1,391,847	104,154	414,750	6,993,151	872,943	—
59,260	34,828	28,635	122,723	1,984,251	512,016	190,250	2,686,517	7,081,191	934,980	101,190	426,847	7,609,228	406,943	—
30,815	32,330	36,363	99,508	1,875,996	541,962	201,224	2,619,182	7,411,401	648,479	163,299	603,926	8,178,626	—	118,746
66,244	18,456	25,429	110,129	1,814,969	591,364	217,944	2,624,277	8,417,813	234,220	120,668	(*b.*) 721,550	9,260,031	—	607,998
118,284	12,006	32,644	162,934	2,071,686	549,063	331,883	2,952,632	8,998,154	738,518	171,363	957,236	10,126,753	—	396,081
119,964	41,996	21,513	183,473	2,081,197	623,389	350,851	3,055,437	10,405,501	79,558	156,325	1,062,684	11,624,510	—	1,139,451
99,888	59,599	16,669	176,156	2,012,815	608,897	332,029	2,953,741	11,023,452	1,140,137	241,220	1,386,593	12,651,265	—	487,676
126,960	39,656	17,179	183,795	2,196,367	967,287	345,689	3,509,343	10,965,427	2,499,110	196,848	1,361,453	12,523,728	940,809	—
83,046	42,234	40,076	165,356	2,223,834	978,255	316,197	3,518,286	13,001,083	270,302	304,056	1,394,322	14,699,461	—	1,428,076
59,657	75,458	84,918	220,033	2,506,562	806,243	411,628	3,724,433	14,548,433	400,962	372,163	1,566,750	16,487,346	—	1,537,951
94,834	124,042	59,460	278,336	2,579,131	822,480	394,976	3,796,587	15,561,328	Net Charge. 137,919	250,399	1,860,090	17,672,017	—	2,268,608
83,609	146,151	60,978	290,738	2,417,318	899,206	408,857	3,725,381	15,283,908	748,169	179,197	2,224,956	17,688,061	—	3,152,322
32,016	193,260	63,601	288,877	(*c*)	834,546	400,981	- - -	13,624,622	2,045,283	128,737	2,225,668	15,979,027	—	309,122
34,800	185,966	58,598	279,364	(*c*)	660,071	370,272	- - -	13,151,224	2,373,831	158,208	2,241,665	15,551,097	—	26,042
29,000	58,800	85,826	173,626	(*c*)	687,650	349,860	- - -	13,609,411	2,046,574	122,960	(*d.*) 1,925,300	15,657,671	—	1,686

(*b.*) A Sinking Fund for the liquidation of the Debt was inſtituted in the year 1798; from that period the Intereſt is excluſive of what was paid on the Securities redeemed by the Fund.

(*d.*) This is the Amount eſtimated to be paid for Intereſt within the year 1809-10.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

STATEMENT of the REVENUES of the Company's Poſſeſſions excluſively at BENGAL, MADRAS and for the

	BENGAL.									
	Mint.	Poſt Office.	Benares.	Land Revenues.	Judicial.	Cuſtoms.	Salt.	Opium.	Stamp.	TOTAL.
	£	£.	£.	£.	£.	£.	£.	£.	£.	£.
Eſtimate 1793 -	2,800	10,200	430,000	3,025,000	- - -	60,000	725,000	250,000	- -	4,503,000
1792-3 - - -	5,704	13,261	442,850	3,091,616	- - -	78,216	1,054,456	292,751	- -	4,978,854
1793 4- - -	4,810	14,344	433,345	3,177,028	27,715	80,627	1,293,457	304,954	- -	5,336,280
1794-5 - - -	12,516	14,752	432,579	3,235,259	50,190	77,290	1,224,769	354 921	- -	5,402,276
1795-6 - - -	12,446	16,935	408,865	3,130,697	99,287	93,778	1,210,771	189,278	- -	5,162,057
1796-7 - - -	5,153	16,322	469,051	3,118,556	101,706	87,866	1,248,604	179 950	- -	5,227,208
1797-8 - - -	7,487	16,286	435,169	3,097,443	55,921	92,220	1,154,525	238,043	10,720	5,107,814
1798-9 - - -	6,713	20,193	398,543	3,072,743	43,541	95,710	1,296,723	210,304	24,076	5,168,546
1799, 1800 -	13,028	24,953	484,723	3,213,230	44,527	133,404	1,264,767	372,025	26,378	5,577,035
1800-1 - - -	4,582	24,386	516,539	3,218,766	50,021	141,158	1,129,720	372,502	35,678	5,493,352
1801-2 - - -	5,717	26,372	462,649	3,296,303	49,665	285,764	1,096,284	367,658	50,752	5,641,164
1802 3 - - -	6,373	29,584	584,216	3,295,761	74,673	322,380	1,446,774	534,654	57,735	6,352,150
1803-4 - - -	4,112	30,502	536,351	3,252,621	75,718	289,879	1,796,355	463,161	57,730	6,506,429
1804 5 - - -	8,002	30,969	488,637	3,225,436	95,019	272,313	1,722,234	725,895	57,268	6,625,773
1805-6 - - -	21,635	36,157	594,865	3,311,673	89,350	290,308	1,535,108	690,011	67,041	6,636,148
1806-7 - - -	19,136	37,208	537,379	3,296,684	92,549	324,831	1,443,740	480,069	73,142	6,304,738
1807-8 - - -	17,783	34,904	- - -	- - -	- - -	- - -	1,895,080	801,467	77,894	- - -
1808-9 - - -	10,819	34,800	- - -	- - -	- - -	- - -	1,815,822	594,978	81,633	- - -
Eſtimate 1809-10	11,600	40,600	- - -	- - -	- - -	- - -	1,670,400	580,000	46,400	- - -

India Board Office,
Whitehall, 14th June 1810.

No. 6. (A.)

BOMBAY, as eſtimated in 1793, and by the Actual Accounts from 1792-3 to 1808-9; with the Eſtimate of the ſame year 1809-10.

MADRAS.						BOMBAY.				
Poſt Office.	Land and Sea Cuſtoms.	Land Revenues.	Farms and Licences.	Dutch Settlements.	TOTAL.	Land Revenues.	Cuſtoms.	Farms and Licences.	TOTAL.	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
- - -	40,000	800,000	40,000	- - -	880,000	45,000	80,000	15,625	140,625	5,523,625
11,449	22,300	742,760	48,000	- - -	824,509	79,025	102,638	(*a*)	181,663	5,985,026
11,980	21,761	789,050	38,045	- - -	860,836	82,050	80,300	(*a*)	162,350	6,359,466
12,981	48,241	891,640	50,339	- - -	1,003,201	70,238	62,913	(*a*)	133,151	6,538,628
13,182	54,325	929,200	54,862	- - -	1,051,569	64,085	41,968	(*a*)	106,053	6,319,679
15,484	55,324	900,534	38,420	128,191	1,137,953	39,724	52,994	26,714	119,432	6,484,593
15,514	50,419	732,983	47,647	227,132	1,073,695	38,872	63,493	31,731	134,096	6,315,605
18,822	57,649	856,666	45,384	89,431	1,067,952	37,007	64,606	42,773	144,386	6,380,884
31,645	69,990	883,539	46,744	24,211	1,056,129	31,364	69,880	42,633	143,877	6,777,041
17,910	65,970	957,799	53,089	41,038	1,135,806	45,130	106,505	67,040	218,675	6,847,833
15,038	95,778	1,095,972	76,318	22,664	1,305,770	52,433	128,551	79,008	259,992	7,206,926
15,280	102,910	933,108	94,431	32,861	1,178,590	48,228	157,595	87,351	293,174	7,823,914
15,142	146,932	921,646	89,441	13,684	1,136,845	43,528	106,638	83,172	233,338	7,876,612
15,177	158,285	993,849	60,004	16,662	1,243,977	46,090	157,215	85,212	288,517	8,158,267
15,033	133,008	1,097,416	53,401	23,610	1,322,468	50,333	154,210	90,539	295,082	8,253,698
16,319	131,458	963,440	63,528	5,641	1,180,386	55,727	162,705	91,087	309,519	7,794,643
17,002	114,314	1,039,671	56,720	6,738	1,234,445	52,100	136,596	92,703	281,399	—
16,806	152,938	1,057,628	61,599	2,727	1,291,698	45,700	137,497	85,271	268,468	—
20,000	216,302	1,184,253	69,895	5,657	1,496,107	46,286	131,652	78,510	256,448	—

(*a*) Included in Land Revenues.

(Errors excepted)

Thomas Nicholas Wittwer, Accountant.

ACCOUNT shewing the Gross and Net Receipts from SUBSIDIES under Treaties with the NATIVE PRINCES of INDIA, or from the Revenues of the of the same for

	OUDE.			ARCOT.			TANJORE.			MYSORE.		
	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Estimate 1793 - - -	530,000	25,800	504,200	360,000	- - -	360,000	160,000	- - -	160,000	390,000	- - -	390,000
										262,096	40,620	221,476
—— 1792-3 - - -	533,907	33,570	500,337	610,128	80,800	529,328	496,426	174,120	322,306	(a) 192,822 454,918	- - - 40,620	192,822 414,298
										363,116	104,874	258,242
—— 1793-4 - - -	535,665	28,302	507,363	321,323	- - -	321,323	225,459	44,176	181,283	(a) 401,826 764,942	- - - 104,874	401,826 660,068
—— 1794-5 - - -	535,655	32,995	502,660	363,117	- - -	363,117	140,000	- - -	140,000	382,212	102,858	279,354
—— 1795-6 - - -	532,137	29,299	502,838	350,839	- - -	350,839	168,200	6,941	161,259	399,163	100,107	299,056
—— 1796-7 - - -	476,698	30,142	446,556	354,200	- - -	354,200	172,195	17,963	154,232	463,962	116,789	347,173
—— 1797-8 - - -	674,927	39,818	635,109	379,251	- - -	379,251	206,468	17,614	188,854	407,552	128,825	278,727
—— 1798-9 - - -	985,069	21,559	963,510	352,171	- - -	352,171	214,974	39,070	175,904	482,653	149,191	333,462
—— 1799-1800 - -	921,438	21,772	899,666	368,051	- - -	368,051	288,530	68,913	219,617	1,125,804	265,879	859,925
—— 1800-1 - - -	1,164,982	23,494	1,141,488	360,000	- - -	360,000	327,540	235,995	91,545	1,375,188	373,609	1,001,579
—— 1801-2 - - -	1,486,824	51,400	1,435,424	878,048	228,693	649,355	417,617	171,506	246,111	1,493,930	360,082	1,133,848
—— 1802-3 - - -	2,027,937	212,890	1,815,047	1,074,100	393,182	680,918	421,739	148,060	273,679	1,411,592	331,328	1,080,264
—— 1803-4 - - -	1,554,564	556,815	997,749	1,381,881	427,458	954,423	299,737	119,584	180,153	1,228,120	302,767	925,353
—— 1804-5 - - -	1,747,676	591,208	1,156,468	1,309,250	400,433	908,817	462,523	185,240	277,283	1,252,631	294,607	958,024
—— 1805-6 - - -	1,884,189	609,600	1,274,589	1,197,611	405,920	791,691	590,878	224,333	366,545	1,211,863	296,112	915,751
—— 1806-7 - - -	1,742,534	511,255	1,231,279	916,375	436,723	479,652	555,339	191,666	363,673	1,324,560	331,069	993,491
—— 1807-8 - - -	- - -	- - -	- - -	1,027,233	431,653	595,580	502,412	184,488	317,924	1,399,488	327,353	1,072,135
—— 1808-9 - - -	- - -	- - -	- - -	1,016,679	414,308	602,371	431,405	139,054	292,351	1,540,228	280,302	1,259,926
Estimate 1809-10 - -	- - -	- - -	- - -	1,025,212	435,197	590,015	451,038	125,540	325,498	1,528,460	250,384	1,277,076

India Board Office,
Whitehall, 14th June 1810.

No. 6. (B.)

CEDED and CONQUERED COUNTRIES, as eſtimated in 1793, and by the Actual Accounts from the year 1792-3 to the year 1808-9; with the Eſtimate the year 1809-10.

NIZAM Subſidy, &c.			TRAVANCORE	COCHIN	CUICOWAR.			MAHRATTA.			TOTAL.		
Groſs Receipts.	Charges.	Net.	Receipts.	Receipts.	Groſs Receipts.	Charges.	Net.	Groſs Receipts.	Charges.	Net.	Groſs Receipts.	Charges.	Net.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,440,000	25,800	1,414,200
											2,047,780	329,110	1,718,670
70,636	- - -	70,636	54,794	9,041	- - -	- - -	- - -	10,752	- - -	10,752	192,822 2,240,602	- - - 329,110	192,822 1,911,492
											1,515,478	177,352	1,338,126
68,666	- - -	68,666	1,249	- - -	- - -	- - -	- - -	- - -	- - -	- - -	401,826 1,917,304	- - - 177,352	401,826 1,739,952
51,475	- - -	51,475	- - -	- - -	- - -	- - -	- - -	15,106	- - -	15,106	1,487,565	135,853	1,351,712
96,076	- - -	96,076	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,546,415	136,347	1,410,068
64,523	- - -	64,523	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,531,578	164,894	1,366,684
22,888	- - -	22,888	53,189	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,744,275	186,257	1,558,018
193,368	- - -	193,368	42,914	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,271,149	209,820	2,061,329
212,894	- - -	212,894	42,914	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,959,631	356,564	2,603,067
366,602	21,070	345,532	42,914	- - -	- - -	- - -	- - -	- - -	- - -	- - -	3,637,226	654,168	2,983,058
634,244	85,202	549,042	42,914	- - -	3,086	- - -	3,086	- - -	- - -	- - -	4,956,663	896,883	4,059,780
638,883	112,618	526,265	42,914	- - -	23,458	12,479	10,979	- - -	563	- - -	5,640,623	1,211,120	4,429,503
605,161	97,803	507,358	42,914	- - -	115,443	30,883	84,560	166,953	4,338	162,615	5,394,773	1,539,648	3,855,125
628,759	157,621	471,138	42,914	- - -	158,414	33,183	125,261	1,188,961	482,412	706,549	6,791,128	2,144,704	4,646,424
691,673	128,542	563,131	42,914	- - -	153,510	55,180	98,330	1,377,073	734,120	642,953	7,149,711	2,453,807	4,695,904
626,061	139,121	486,940	42,914	- - -	157,004	52,892	104,112	1,376,309	832,641	543,668	6,741,096	2,495,367	4,245,729
718,037	127,567	590,470	88,818	- - -	163,357	37,634	125,723	—	—	—	—	—	—
681,807	112,467	569,340	12,132	- - -	173,701	31,146	142,555	—	—	—	—	—	—
709,202	89,482	619,720	151,744	11,428	166,691	38,970	127,721	—	—	—	—	—	—

(Errors excepted)

Thomas Nicholas Wittwer, Accountant.

STATEMENT of the CIVIL REVENUE, JUDICIAL, MARINE, and other Charges, (exclusive of the Civil Charges Accounts from 1792-3 to 1808-9; with the

	BENGAL.										
	Mint.	Post Office.	Benares.	Civil Charges in general.	Judicial. Supreme Court, and Law.	Judicial. Adawluts, &c.	Marine.	Revenue.	Customs.	Salt: Advances and Charges.	Opium: Advances and Charges.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Estimate 1793 - -	13,300	14,800	32,700	258,800	57,600	- - -	54,000	745,000	12,500	295,000	97,500
—— 1792-3 - -	33,600	18,307	42,940	284,637	85,382	- - -	68,959	782,744	12,663	340,162	102,097
—— 1793-4 - -	26,504	18,199	35,768	261,294	66,063	314,766	63,965	569,293	10,851	328,483	102,692
—— 1794-5 - -	48,120	19,305	22,892	266,097	59,452	360,418	67,128	571,177	10,984	344,264	126,804
—— 1795-6 - -	32,068	21,453	49,274	331,429	62,588	390,183	61,109	516,682	8,650	354,612	141,294
—— 1796-7 - -	24,564	23,348	67,719	283,963	48,571	422,491	69,808	559,659	9,318	334,556	140,254
—— 1797-8 - -	18,419	23,861	68,197	280,168	44,323	391,098	53,186	503,897	8,556	301,881	173,665
—— 1798-9 - -	30,630	20,920	69,682	272,368	69,785	396,260	55,000	461,066	8,448	326,377	97,795
—— 1799, 1800 -	31,192	21,737	74,501	366,117	67,599	453,712	63,511	538,465	10,681	344,347	97,868
—— 1800-1 - -	18,702	20,420	76,730	435,766	60,760	435,303	49,220	512,465	11,948	352,666	105,381
—— 1801-2 - -	18,877	22,239	99,494	458,232	51,979	411,233	76,409	471,517	22,221	284,629	94,127
—— 1802-3 - -	20,554	25,650	91,341	586,951	54,224	418,788	70,469	498,501	32,580	312,126	82,990
—— 1803-4 - -	18,667	23,803	112,238	548,506	54,125	448,800	69,541	461,082	30,214	381,786	72,188
—— 1804-5 - -	31,665	26,135	127,098	647,984	56,096	512,309	69,099	508,599	31,546	408,661	85,796
—— 1805-6 - -	20,362	33,067	113,997	857,883	55,876	470,440	74,576	472,264	27,400	350,343	93,473
—— 1806-7 - -	28,558	34,061	140,732	575,856	57,652	482,653	69,518	516,340	27,399	378,241	95,504
—— 1807-8 - -	33,820	31,564	- - -	- - -	48,384	- - -	87,081	- - -	- - -	406,232	104,504
—— 1808-9 - -	33,955	31,690	- - -	- - -	46,400	- - -	75,082	- - -	- - -	406,000	100,920
Estimate 1809-10 - -	33,955	31,690	- - -	- - -	48,720	- - -	58,000	- - -	- - -	406,000	100,920

India Board Office,
Whitehall, 14th June 1810.

No. 6. (C.)

of the Ceded and Conquered Countries,) at BENGAL, MADRAS, and BOMBAY, as eſtimated in 1793, and by the Actual Eſtimate of the ſame for the year 1809-10.

		MADRAS.						BOMBAY.				
Stamp.	TOTAL.	Poſt Office.	Civil.	Judicial.	Revenue.	Dutch Settlements.	TOTAL.	Civil.	Marine.	Revenue.	TOTAL.	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
- -	1,581,200	9,240	102,760	- - -	256,000	- - -	368,000	90,000	74,250	13,500	177,750	2,126,950
- -	1,763,491	8,347	136,748	661	272,435	- - -	418,191	109,984	79,750	15,357	205,091	2,386,773
- -	1,797,873	8,499	120,208	662	264,976	- - -	394,345	113,586	93,330	13,411	220,327	2,412,545
- -	1,906,641	9,401	127,569	715	164,239	- - -	301,924	102,163	77,825	12,360	192,348	2,400,913
- -	1,969,342	11,511	125,208	1,110	342,124	- - -	479,953	87,616	66,741	13,190	167,547	2,616,842
- -	1,984,251	12,542	99,575	11,376	316,545	71,978	512,016	107,491	65,747	17,012	190,250	2,686,517
8,745	1,875,996	12,466	107,038	14,069	324,128	84,261	541,962	115,977	65,604	19,643	201,224	2,619,182
6,638	1,814,969	12,819	122,289	15,574	374,888	65,794	591,364	143,529	57,292	17,123	217,944	2,624,277
1,956	2,071,686	18,615	134,931	21,369	285,836	88,312	549,063	164,208	146,172	21,503	331,883	2,952,632
1,836	2,081,197	15,849	104,862	25,716	390,987	85,975	623,389	142,809	152,601	55,441	350,851	3,055,437
1,858	2,012,815	15,832	113,221	28,572	395,377	55,895	608,897	166,286	116,867	48,876	332,029	2,953,741
2,193	2,196,367	16,904	105,377	91,476	374,778	378,752	967,287	165,677	118,694	61,318	345,689	3,509,343
2,884	2,223,834	20,750	108,035	140,266	377,228	331,976	978,255	148,863	108,875	58,459	316,197	3,518,286
1,574	2,506,562	19,251	156,290	178,907	320,164	131,631	806,243	201,872	131,647	78,109	411,628	3,724,433
9,450	2,579,131	24,639	103,702	211,555	420,460	62,124	822,480	177,490	134,493	82,993	394,976	3,796,587
10,804	2,417,318	22,980	138,154	225,950	504,210	7,912	899,206	158,859	158,393	91,605	408,857	3,725,381
10,597	- - -	23,384	141,780	214,124	442,126	13,132	834,546	156,894	154,134	89,953	400,981	—
10,642	- - -	19,926	103,807	193,978	333,024	9,336	660,071	106,751	167,440	96,081	370,272	—
10,642	- - -	17,868	115,393	132,563	416,180	5,646	687,650	111,263	155,025	83,572	349,860	—

(Errors excepted) *Thomas Nicholas Wittwer*, Accountant.

AN ACCOUNT of the AMOUNT of the BOND and other DEBTS owing by the EAST INDIA COMPANY

	BENGAL.				MADRAS.			
	Debt at Intereſt.	Floating Debt.	TOTAL.	Intereſt payable.	Debt at Intereſt.	Floating Debt.	TOTAL.	Intereſt payable.
	£.	£.	£.	£.	£.	£.	£.	£.
1792 - - Groſs Debt	4,974,559	1,097,485	6,072,044	419,958	989,242	656,403	1,645,645	89,532
1793 - - Groſs Debt	4,566,944	1,090,902	5,657,846	364,468	596,352	498,837	1,095,189	47,698
Decreaſe 1792-3	407,615	6,583	414,198	55,490	392,890	157,566	550,456	41,834
1794 - - Groſs Debt	4,753,749	1,050,179	5,803,928	369,135	184,644	384,405	569,049	11,961
Increaſe 1793-4	186,805	- - -	146,082	4,667	- - -	- - -	- - -	- - -
Decreaſe 1793-4	- - -	40,723	- - -	- - -	411,708	114,432	526,140	35,737
1795 - - Groſs Debt	4,606,424	999,448	5,605,872	353,452	223,395	271,683	495,078	13,842
Increaſe 1794-5	- - -	- - -	- - -	- - -	38,751	- - -	- - -	1,881
Decreaſe 1794-5	147,325	50,781	198,056	15,683	- - -	112,722	73,971	- - -
1796 - - Groſs Debt	4,596,447	1,001,213	5,597,660	350,168	431,260	286,406	717,666	31,325
Increaſe 1795-6	- - -	1,765	- - -	- - -	207,865	14,723	222,588	17,483
Decreaſe 1795-6	9,977	- - -	8,212	3,284	- - -	- - -	- - -	- - -
1797 - - Groſs Debt	4,972,052	1,234,342	6,206,394	403,895	1,729,399	310,710	2,040,109	121,531
Increaſe 1796-7	375,605	233,129	608,734	53,727	1,298,139	24,304	1,322,443	90,206
Decreaſe 1796-7	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1798 - - Groſs Debt	6,074,358	1,598,660	7,673,018	536,077	1,948,550	292,641	2,241,191	151,656
Increaſe 1797-8	1,102,306	364,318	1,466,624	132,182	219,151	- - -	201,082	30,125
Decreaſe 1797-8	- - -	- - -	- - -	- - -	- - -	18,069	- - -	- - -
1799 - - Groſs Debt	6,940,372	2,278,290	9,218,662	622,711	2,150,836	248,122	2,398,958	196,298
Sinking Fund	177,843	49,654	227,497	13,555	- - -	- - -	- - -	- - -
Net Debt	6,762,529	2,228,636	8,991,165	609,156	2,150,836	248,122	2,398,958	196,298
Increaſe 1798-9	688,171	629,976	1,318,147	73,079	202,286	- - -	157,767	44,642
Decreaſe 1798-9	- - -	- - -	- - -	- - -	- - -	44,519	- - -	- - -
1800 - - Groſs Debt	8,312,290	1,761,715	10,274,014	735,952	2,325,174	278,592	2,603,766	215,114
Sinking Fund	387,579	25,289	412,868	25,324	22,534	- - -	22,534	1,803
Net Debt	8,124,720	1,736,426	9,861,146	710,628	2,302,640	278,592	2,581,232	213,311
Increaſe 1799-800	1,362,191	- - -	869,981	101,472	151,804	30,470	182,274	17,013
Decreaſe 1799-800	- - -	492,210	- - -	- - -	- - -	- - -	- - -	- - -
1801 - - Groſs Debt	10,349,011	1,969,323	12,318,334	917,607	2,841,841	288,067	3,129,908	255,464
Sinking Fund	658,330	84,577	742,907	42,331	72,624	- - -	72,624	5,810
Net Debt	9,690,681	1,884,746	11,575,427	875,076	2,769,217	288,067	3,057,284	249,654
Increaſe 1800-1	1,565,961	148,320	1,714,281	164,448	466,577	9,475	476,052	36,343
Decreaſe 1800-1	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1802 - - Groſs Debt	11,130,778	2,230,711	13,361,489	967,997	3,391,095	430,972	3,822,067	305,705
Sinking Fund	993,402	175,007	1,168,409	75,464	134,540	- - -	134,540	10,763
Net Debt	10,137,376	2,055,704	12,193,080	892,533	3,256,555	430,972	3,687,527	294,942
Increaſe 1801-2	446,695	170,956	617,633	17,457	487,338	142,905	630,243	45,288
1803 - - Groſs Debt	11,739,842	2,452,292	14,192,134	987,477	4,016,516	397,971	4,414,487	340,046
Sinking Fund	1,394,380	325,430	1,719,810	102,957	275,329	- - -	275,329	22,026
Net Debt	10,345,462	2,126,862	12,472,324	884,520	3,741,187	397,971	4,139,158	318,020
Increaſe 1802-3	208,086	71,158	279,244	2,015	484,632	- - -	451,631	23,078
Decreaſe 1802-3	- - -	- - -	- - -	- - -	- - -	33,001	- - -	- - -
1804 - - Groſs Debt	13,480,146	3,216,738	16,696,884	1,092,611	4,304,018	441,385	4,745,403	367,262
Sinking Fund	1,845,675	555,524	2,401,199	134,545	375,394	- - -	375,394	30,032
Net Debt	11,634,471	2,661,214	14,295,685	958,066	3,928,624	441,385	4,370,009	337,230
Increaſe 1803-4	1,289,009	534,352	1,823,361	73,546	187,437	43,414	230,851	19,210
Decreaſe 1803-4	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1805 - - Groſs Debt	15,463,520	3,477,957	18,941,477	1,275,750	5,009,917	452,084	5,462,001	420,301
Sinking Fund	2,096,926	95,474	2,192,400	154,203	489,235	- - -	489,235	39,139
Net Debt	13,366,594	3,382,483	16,749,077	1,121,547	4,520,682	452,084	4,972,766	381,162
Increaſe 1804-5	1,732,123	721,269	2,453,392	163,481	592,058	10,699	602,757	43,932
Decreaſe 1804-5	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
1806 - - Groſs Debt	18,161,692	3,206,552	21,368,244	1,533,309	5,799,477	585,509	6,384,986	517,652
Sinking Fund	2,331,416	92,984	2,424,400	173,019	589,056	- - -	589,056	47,124
Net Debt	15,830,276	3,113,568	18,943,844	1,360,290	5,210,421	585,509	5,795,930	470,528
Increaſe 1805-6	2,463,682	- - -	2,194,767	238,743	689,739	133,465	823,164	89,366
Decreaſe 1805-6	- - -	268,915	- - -	- - -	- - -	- - -	- - -	- - -
1807 - - Groſs Debt	19,970,088	2,836,666	22,806,754	1,631,931	6,018,220	789,459	6,807,679	536,790
Sinking Fund	2,714,384	116,016	2,830,400	202,921	626,266	- - -	626,266	50,101
Net Debt	17,255,704	2,720,650	19,976,354	1,429,010	5,391,954	789,459	6,181,413	486,689
Increaſe 1806-7	1,445,428	- - -	1,032,510	68,720	181,533	205,950	335,483	16,161
Decreaſe 1806-7	- - -	392,918	- - -	- - -	- - -	- - -	- - -	- - -
1808 - - Groſs Debt	20,884,408	3,002,794	23,887,202	1,696,239	6,738,594	776,649	7,515,243	553,394
Sinking Fund	3,115,774	120,626	3,236,400	233,478	626,266	- - -	626,266	50,101
Net Debt	17,768,634	2,882,168	20,650,802	1,462,761	6,112,328	776,649	6,888,977	503,293
Increaſe 1807-8	512,930	161,518	674,448	33,751	720,374	- - -	707,564	16,604
Decreaſe 1807-8	- - -	- - -	- - -	- - -	- - -	12,810	- - -	- - -
1809 - - Groſs Debt	20,962,335	2,865,200	23,827,535	1,691,350	6,497,734	561,945	7,059,679	519,786
Sinking Fund	3,412,430	128,459	3,540,889	256,918	626,266	- - -	626,266	50,101
Net Debt	17,549,905	2,736,741	20,286,646	1,434,432	5,871,468	561,945	6,433,413	469,685
Decreaſe 1808-9	218,729	145,427	364,156	28,329	240,860	214,704	455,564	33,608

N. B. The Indian Currency is converted into Britiſh at the following Rates:

Current Rupee - - at 2/. | Bombay Rupee - - at 2/3.
Pagoda - - - - - 8/. | Dollar - - - - at 5/.

India Board Office,
Whitehall, 14th June 1810.

No. 7.

at the feveral PRESIDENCIES in INDIA, on the 30th April, in each year, from 1792-3 to 1808-9, both inclufive.

BOMBAY.				FORT MARLBRO'.					TOTAL.			
Debt at Intereft.	Floating Debt.	TOTAL.	Intereft payable.	Debt at Intereft.	Floating Debt.	TOTAL.	Intereft payable.		Debt at Intereft.	Floating Debt.	TOTAL.	Intereft payable.
£.	£.	£.	£.	£.	£.	£.	£.		£.	£.	£.	£.
1,146,049	225,080	1,371,129	104,577	20,084	33,818	53,902	2,008	1792 - -	7,129,934	2,012,786	9,142,720	616,075
1,009,600	155,503	1,165,103	92,126	20,084	33,443	53,527	2,008	1793 - -	6,192,980	1,778,685	7,971,665	506,300
136,449	69,577	206,026	12,451	- - -	375	375	- - -	Net Decreafe 1792-3 - -	936,954	234,101	1,171,055	109,775
580,411	307,271	887,682	49,374	20,084	24,514	44,598	2,008	1794 - -	5,538,888	1,766,369	7,305,257	432,478
- - -	151,768	- - -	- - -	- - -	- - -	- - -	- - -	Net Decreafe 1793-4 - -	654,092	12,316	666,408	73,822
429,189	- - -	277,421	42,752	- - -	8,929	8,929	- - -					
485,139	158,926	644,065	29,231	20,084	33,833	53,917	2,008	1795 - -	5,335,042	1,463,890	6,798,932	398,533
- - -	- - -	- - -	- - -	- - -	9,319	9,319	- - -	Net Decreafe 1794-5 - -	203,846	302,479	506,325	33,945
95,272	148,345	243,617	20,143	- - -	- - -	- - -	- - -					
555,809	213,333	769,142	38,819	20,084	31,330	51,414	2,008	1796 - -	5,0[illegible]3,000	1,532,282	7,135,882	422,320
70,670	54,407	125,077	9,588	- - -	- - -	- - -	- - -	Net Increafe 1795-6 - -	266,958	68,392	336,950	23,787
- - -	- - -	- - -	- - -	- - -	2,503	2,503	- - -					
630,488	205,131	835,619	40,539	20,084	40,527	60,611	2,008	1797 - -	7,352,923	1,790,710	9,142,733	567,973
74,679	- - -	66,477	1,720	- - -	9,197	9,197	- - -	Net Increafe 1796-7 - -	1,748,423	258,428	2,006,851	145,653
- - -	8,202	- - -	- - -	- - -	- - -	- - -	- - -					
740,219	144,456	890,675	37,192	20,084	41,020	61,704	2,008	1798 - -	8,789,211	2,077,377	10,866,588	746,933
115,731	- - -	55,056	16,653	- - -	1,093	1,093	- - -	Net Increafe 1797-8 - -	1,437,188	286,667	1,723,855	178,960
- - -	60,675	- - -	- - -	- - -	- - -	- - -	- - -					
926,060	216,216	1,136,276	80,[illegible]1	16,675	41,292	57,967	1,667	1799 - -	10,027,943	2,783,920	12,811,863	900,967
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		177,843	49,654	227,497	13,555
920,060	216,216	1,136,276	80,291	16,675	41,292	57,967	1,667		9,850,100	2,734,266	12,584,366	887,412
173,841	71,760	245,601	23,099	- - -	- - -	- - -	- - -	Net Increafe 1798-9 - -	1,060,889	656,889	1,717,778	140,479
- - -	- - -	- - -	- - -	3,409	328	3,737	341					
1,263,264	233,870	1,497,134	112,413	11,625	47,999	59,624	1,162	1800 - -	12,112,362	2,322,176	14,434,538	1,064,641
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		410,113	25,289	435,402	27,127
1,263,264	233,870	1,497,134	112,413	11,625	47,999	59,624	1,162		11,702,249	2,296,887	13,999,136	1,037,514
343,204	17,654	360,858	32,122	- - -	6,707	1,657	- - -	Net Increafe 1799-800 - -	1,852,149	Decreafe 437,379	1,414,770	150,102
- - -	- - -	- - -	- - -	5,050	- - -	- - -	505					
1,702,616	210,580	1,913,196	148,079	11,625	52,911	64,536	1,162	1801 - -	14,905,093	2,520,881	17,425,974	1,322,312
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		750,954	84,577	835,531	48,341
1,702,616	210,580	1,913,196	148,079	11,625	52,911	64,536	1,162		14,174,139	2,436,304	16,610,443	1,273,971
439,352	- - -	416,062	35,666	- - -	4,912	4,912	- - -	Net Increafe 1800-1 - -	2,471,690	139,417	2,611,307	236,457
- - -	23,290	- - -	- - -	- - -	- - -	- - -	- - -					
2,181,836	223,893	2,405,729	181,486	11,993	105,551	117,544	1,199	1802 - -	16,715,702	2,991,127	19,706,829	1,456,387
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		1,127,942	175,007	1,302,949	86,227
2,181,836	223,893	2,405,729	181,486	11,993	105,551	117,544	1,199		15,587,760	2,816,120	18,403,880	1,370,160
479,220	13,313	492,533	33,407	368	52,640	53,008	37	Net Increafe 1801-2 - -	1,413,621	379,316	1,792,437	96,189
2,612,952	234,768	2,847,720	217,342	11,625	101,426	113,051	1,162	1803 - -	13,380,935	3,186,45[illegible]	21,567,292	1,340,027
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		1,069,709	325,430	1,995,139	124,933
2,612,952	234,768	2,847,720	217,342	11,625	101,426	113,051	1,162		16,711,226	2,861,027	19,572,253	1,421,044
431,116	10,875	441,991	35,856	- - -	- - -	- - -	- - -	Net Increafe 1802-3 - -	1,123,466	44,907	1,168,373	50,884
- - -	- - -	- - -	- - -	368	4,125	4,493	37					
3,115,087	267,189	3,382,276	262,712	18,480	55,032	73,512	1,848	1804 - -	20,917,731	3,980,344	24,898,075	1,724,433
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		2,221,069	555,524	2,776,593	164,577
3,115,087	267,189	3,382,276	262,712	18,480	55,032	73,512	1,848		18,696,662	3,424,820	22,121,482	1,559,856
502,135	32,421	534,556	45,370	6,855	- - -	- - -	686	Net Increafe 1803-4 - -	1,985,436	563,793	2,549,229	138,812
- - -	- - -	- - -	- - -	- - -	46,394	39,539	- - -					
3,379,405	435,495	3,814,900	287,377	11,625	78,263	89,888	1,162	1805 - -	23,864,467	4,443,799	28,308,266	1,984,590
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		2,586,161	95,474	2,681,635	193,342
3,379,405	435,495	3,814,900	287,377	11,625	78,263	89,888	1,162		21,278,306	4,348,325	25,626,631	1,791,248
264,318	168,306	432,624	24,665	- - -	23,231	16,376	- - -	Net Increafe 1804-5 - -	2,581,644	923,505	3,505,149	231,292
- - -	- - -	- - -	- - -	6,855	- - -	- - -	686					
3,369,579	334,631	3,704,210	292,456	21,714	36,341	58,055	2,171	1806 - -	27,352,462	4,165,033	31,515,495	2,345,588
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		2,920,472	92,964	3,013,436	220,143
3,369,579	334,631	3,704,210	292,456	21,714	36,341	58,055	2,171		24,431,990	4,070,049	28,502,039	2,125,445
- - -	- - -	- - -	5,079	10,089	- - -	- - -	1,009	Net Increafe 1805-6 - -	3,153,684	Decreafe 278,276	2,875,408	334,197
9,226	100,864	110,690	- - -	- - -	41,922	31,833	- - -					
3,696,396	341,835	4,038,231	311,795	11,625	36,718	48,343	1,162	1807 - -	29,696,329	4,004,678	33,701,007	2,481,678
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		3,340,650	110,016	3,450,666	253,022
3,696,396	341,835	4,038,231	311,795	11,625	36,718	48,343	1,162		26,355,679	3,888,662	30,244,341	2,228,656
326,817	7,204	334,021	19,339	- - -	377	- - -	- - -	Net Increafe 1806-7 - -	1,923,689	Decreafe 181,387	1,742,302	103,211
- - -	- - -	- - -	- - -	10,089	- - -	9,712	1,009					
4,019,533	412,729	4,432,262	330,175	11,625	24,153	35,778	1,162	1808 - -	31,654,160	4,216,325	35,870,485	2,580,970
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		3,742,040	120,626	3,862,666	283,579
4,019,533	412,729	4,432,262	330,175	11,625	24,153	35,778	1,162		27,912,120	4,095,699	32,007,819	2,297,391
323,137	70,894	394,031	18,380	- - -	- - -	- - -	- - -	Net Increafe 1807-8 - -	1,556,441	207,037	1,763,478	68,755
- - -	- - -	- - -	- - -	- - -	12,565	12,565	- - -					
3,719,727	408,131	4,127,858	301,275	11,625	17,246	28,871	1,162	1809 - -	31,191,421	3,852,522	35,043,943	2,513,573
- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -		4,038,696	128,459	4,167,155	307,019
3,719,727	408,131	4,127,858	301,275	11,625	17,246	28,871	1,162		27,152,725	3,724,063	30,876,788	2,206,554
299,896	4,595	304,491	25,900	- - -	6,907	6,907	- - -	Net Decreafe 1808-9 - -	732,395	371,636	1,151,031	90,837

(Errors excepted)

Thomas Nicholas Wittwer, Accountant.

Appendix,

AN ACCOUNT of the Amount of the ASSETS of the EAST INDIA COMPANY at the

	BENGAL.							MADRAS.							BOM-		
	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Import Goods.	Salt, Opium, Rum, Grain, and Cattle.	TOTAL.	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Import Goods.	Salt, Grain, and Cattle.	TOTAL.	Cash and Bills.	Stores.	Debts, including Advances for Investment.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1792 - -	996,695	427,752	1,080,366	278,785	47,717	150,489	2,981,802	569,994	349,804	2,296,915	96,814	128,524	- - -	3,441,851	209,449	176,127	280,060
1793 - -	863,194	463,289	1,242,831	314,195	34,700	76,268	2,994,477	754,321	426,543	3,030,086	78,949	75,830	- - -	4,365,729	187,298	116,671	300,987
1794 - -	716,281	481,111	1,185,763	447,438	199,275	62,648	3,092,516	1,062,224	482,535	2,849,179	215,969	61,658	- - -	4,671,556	180,095	129,372	396,509
1795 - -	1,131,108	475,667	1,407,556	344,184	86,308	69,002	3,513,825	655,728	595,657	2,817,306	96,735	28,268	- - -	4,193,894	265,387	122,517	420,035
1796 - -	1,003,852	445,658	1,413,891	258,478	56,251	163,200	3,341,330	532,419	612,399	3,040,118	298,967	79,247	- - -	4,563,150	227,045	110,177	348,226
1797 - -	645,308	384,700	1,678,581	870,297	109,401	214,417	3,902,704	649,718	586,175	3,331,675	276,950	90,743	227,886	5,163,147	184,885	368,556	349,066
1798 - -	754,002	542,770	1,599,124	296,002	43,537	252,657	3,488,092	415,121	733,995	3,384,513	215,817	177,352	133,008	5,059,806	119,911	349,510	491,791
1799 - -	431,895	584,274	1,722,551 (a) 227,497 1,495,054	469,476	71,499	220,476	3,272,674	703,541	513,210	3,365,174	311,259	147,759	227,682	5,268,625	229,426	353,342	411,697
1800 - -	611,919	648,512	2,034,957 412,868 1,622,089	363,715	68,920	311,431	3,626,566	1,230,193	707,512	3,564,979 (a) 22,534 2,542,445	132,043	29,968	283,718	5,925,879	278,780	362,572	381,174
1801 - -	583,152	786,114	2,195,375 742,907 1,452,908	254,628	104,550	282,001	3,463,413	1,529,376	639,459	3,782,178 72,624 3,709,554	151,972	36,495	367,162	6,434,018	79,797	281,951	202,035
1802 - -	667,019	727,166	2,699,867 1,168,409 1,531,458	247,847	186,733	284,395	3,644,558	1,952,341	628,456	4,077,328 134,540 3,942,788	93,144	86,162	399,449	7,102,340	138,507	305,532	250,254
1803 - -	1,020,851	698,852	3,348,140 1,719,810 1,628,330	284,030	342,731	209,633	4,184,427	2,027,631	734,472	3,986,420 275,329 3,705,091	126,977	238,282	454,791	7,287,244	116,837	331,011	406,997
1804 - -	1,058,247	725,670	4,323,733 2,401,199 1,922,534	435,537	343,310	271,145	4,756,443	1,900,177	948,129	3,961,945 375,394 3,586,551	410,368	329,214	336,673	7,511,112	190,151	344,492	546,488
1805 - -	1,122,881	770,649	5,529,476 2,192,400 3,337,076	188,274	328,430	400,913	6,148,223	1,993,680	875,110	4,493,562 489,235 4,000,127	460,398	364,969	275,402	7,975,686	242,621	368,568	535,634
1806 - -	1,256,489	667,491	5,405,933 4,424,400 2,981,533	283,219	245,282	408,102	5,842,116	2,817,767	702,363	4,851,112 589,056 4,262,056	167,825	377,548	549,715	8,877,274	456,087	356,726	589,720
1807 - -	1,429,880	721,569	6,130,721 2,830,400 3,300,321	418,915	210,052	361,118	6,441,855	2,614,202	886,154	4,863,464 620,266 4,243,198	551,150	358,323	357,492	8,810,519	550,540	359,343	601,465
1808 - -	3,103,459	646,861	4,902,190 3,236,400 1,665,790	290,617	317,124	509,945	6,533,796	3,112,430	1,086,236	5,009,698 626,266 4,383,432	123,754	399,125	525,837	9,630,814	668,367	463,366	880,524
1809 - -	31st Jan. 3,239,133	691,193	6,708,351 3,540,889 3,167,462	376,466	403,581	640,296	8,518,131	3,489,498	838,157	4,369,620 626,266 3,730,354	103,606	396,408	619,659	9,183,682	606,287	453,908	654,669

(a) Amount of Public Securities and Balance in the hands of the Commissioners of the Sinking Fund.

India Board Office,
Whitehall, 14th June 1810.

No. 8.

feveral PRESIDENCIES in INDIA, on the 30th April in each year, from 1792-3 to 1808-9, both inclufive.

BAY.				FORT MARLBRO'						TOTAL.						
Export Goods.	Import Goods.	Grain and Cattle.	TOTAL.	Cafh and Bills.	Stores.	Debts, including Advances for Inveftment.	Export Goods.	Grain and Cattle.	TOTAL.	Cafh and Bills.	Stores.	Debts, including Advances for Inveftment.	Export Goods.	Import Goods.	Salt, Opium, Rum, Grain, and Cattle.	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
				31ſt Jan.												
151,733	85,111	- - -	902,480	40,034	29,199	72,161	37,779	- - -	179,173	1,816,170	982,882	3,729,502	565,111	261,152	150,489	7,505,306
62,238	52,467	- - -	719,661	49,680	36,799	108,218	12,053	2,348	209,098	1,854,493	1,043,302	4,682,122	467,435	162,997	78,616	8,288,965
				31ſt July.												
48,786	84,322	- - -	839,084	39,354	25,574	80,652	16,480	- - -	162,060	1,997,954	1,118,592	4,512,094	728,673	345,255	62,648	8,765,216
87,754	87,602	- - -	983,895	51,598	23,036	69,865	31,153	- - -	175,652	2,103,821	1,215,877	4,715,562	559,826	202,178	69,002	8,867,266
140,982	59,705	- - -	886,135	37,130	18,031	66,786	46,108	- - -	168,055	1,800,446	1,186,265	4,869,021	744,535	195,203	163,200	8,958,670
249,918	130,039	28,940	1,311,104	14,584	24,136	74,735	39,221	1,215	153,891	1,494,495	1,363,567	5,434,057	1,436,386	330,183	472,458	10,531,146
199,557	18,518	23,169	1,202,456	23,053	25,163	103,027	20,264	1,041	172,548	1,312,087	1,651,438	5,578,455	731,640	239,407	409,875	9,922,902
135,959	165,248	5,232	1,300,904	8,731	24,866	128,061	26,742	1,006	189,406	1,373,593	1,475,692	5,399,986	943,436	384,506	454,396	10,031,609
179,958	188,801	1,015	1,392,300	8,731	24,866	128,061	26,742	1,006	189,406	2,129,623	1,743,462	5,673,749	702,458	287,689	597,170	11,134,151
378,205	208,889	1,183	1,152,060	40,246	29,902	161,694	17,059	- - -	248,901	2,232,571	1,737,426	5,526,251	801,864	399,934	650,346	11,348,392
103,005	237,489	2,898	1,037,685	11,152	23,631	215,262	35,164	- - -	285,209	2,769,019	1,684,725	5,939,762	479,160	510,384	686,742	12,069,792
15,667	7,092	1,348	878,952	11,152	23,631	215,262	35,164	- - -	285,209	3,176,471	1,787,966	5,955,680	461,838	588,105	665,772	12,635,832
142,925	483,705	79,142	1,786,903	8,981	43,302	335,888	33,178	- - -	421,349	3,157,556	2,061,593	6,391,461	1,022,008	1,156,229	686,960	14,475,807
131,927	409,263	109,011	1,797,024	29,412	30,252	276,521	64,758	- - -	400,943	3,388,594	2,044,579	8,155,358	845,357	1,102,662	785,326	16,321,876
140,266	345,538	9,948	1,898,285	18,027	42,267	281,595	48,558	- - -	390,387	4,548,370	1,768,787	8,114,904	689,868	968,368	967,765	17,008,062
245,621	258,066	753	2,015,788	18,460	49,756	223,487	49,774	- - -	341,477	4,613,082	2,016,822	8,368,471	1,065,460	826,441	719,362	17,609,639
255,423	132,156	2,288	2,402,124	7,350	57,586	225,552	21,454	- - -	312,142	6,891,806	2,254,049	7,155,298	691,248	848,405	1,038,070	22,741,542
260,114	158,708	2,102	2,135,788	26,250	50,826	143,109	31,250	- - -	251,435	7,361,168	2,034,084	7,698,594	771,435	958,698	1,262,057	20,086,086

(Errors excepted.)

Thomas Nicholas Wittwer, Accountant.

Appendix, No. 9.

LETTER from the Governor General in Council at Bengal (Revenue Department) dated 6th March, 1793.

To the Honourable the Court of Directors for Affairs of the Honourable the United Company of Merchants of England trading to the East Indies.

Honourable Sirs,

Par. 1. WE have the honour to acknowledge the receipt of your Letter of the 10th September 1792, by the Tartar, and ſhall confine the preſent Addreſs to the ſubject of that Letter, and other important matters intimately connected with it, deferring the tranſmiſſion of our Proceedings in this department from the commencement of the current year, with the uſual detail of the tranſactions recorded upon them, until the diſpatch of the Tartar for Europe.

2. We not only conſider ourſelves greatly honoured, but have been highly gratified by the very ſtrong and flattering approbation which you have expreſſed of our proceedings, reſpecting the decennial ſettlement of the Revenues of your dominions in Bengal, and you may rely upon our exerting the moſt zealous endeavours to complete what little remains to be adjuſted of this important arrangement, and alſo to give ſtability and effect to the meaſures which we have reſolved to adopt, in order to enſure the principles of its being followed up, as well by ourſelves as by your future Adminiſtrations, and to provide for the due enforcement of ſuch regulations as have been, or may be paſſed for that purpoſe; and alſo of all other regulations that may in any ſhape affect the rights and property of your ſubjects.

3. But previous to entering into a detail of theſe meaſures (to which we ſhall ſolicit your moſt earneſt attention) we ſhall reply to ſuch particular points in your Letter as require a diſtinct anſwer.

4. We have not made any alteration in the Mocurrery Settlement, concluded by Mr. Law in the four pergunnahs in the Collectorſhip of Bahar Proper, alluded to in your Letter, exceping that the abolition of the Sayer or internal Duties, and the regulations which have been paſſed reſpecting the rights of the immediate cultivators of the ſoil, and other points connected with the general plan of ſettlement, have been extended to the proprietors and poſſeſſors of theſe lands, in common with the other Landholders and Ryots throughout the country. We ſhall announce to the holders of the lands in theſe pergunnahs that you have been pleaſed to declare their revenues perpetual, provided they continue to diſcharge the ſtipulated revenue, and we doubt not that this declaration will animate them to perſevere in the exertions which they have made to bring their lands into a flouriſhing ſtate of cultivation, under the diſcouraging circumſtance of three ſucceſſive ſeaſons of drought in a part of the country in which the ſoil is in general dry and unproductive. We are ſatisfied indeed that nothing but the confidence of having their tenures confirmed in perpetuity, and the credit which they derived from the poſſeſſion of a property expected to be ſo valuable, could have induced or enabled them to encounter ſo many preſent difficulties from the mere proſpect of future and diſtant advantage. Par. 12. 13.

5. From our Letter of the 12th December laſt, by the General Goddard, you will obſerve that the ultimate net amount of the decennial ſettlement will conſiderably exceed the ſum eſtimated in the Report alluded to in this paragraph of your Letter, without calculating upon the expected reduction of the charges which have been added to the Jumma, and are now defrayed by Government, as particularized in the Abſtract Account accompanying our Addreſs above mentioned, and excluſive of the expected increaſe in the Revenue ariſing from the tax on Spirituous Liquors. From the accompanying extracts from Letters from the Board of Revenue and the Collector of Shahabad you will find that our expectations of a further conſiderable addition of Revenue from this tax are likely to be fully anſwered; and from the accompanying extract of a Letter from the Collector of Bahar you will alſo perceive that the penſions and aſſignments on the Revenue of the different pergunnahs, the amount of which, as ſtated in our former advices, we reſolved to add to the Jumma of the Landholders, and to iſſue from the public treaſury, ſo long as they might be juſtly payable, have began to fall in or to be reduced, affording conſequently a proportionate addition to the net decennial Jumma. Par. 17.

6. From our proceedings of the 27th April 1792 you will have obſerved, that we have encreaſed the penalties for the exaction of internal Duties. Although inſtances have occurred of Landholders attempting to renew the Duties which have been aboliſhed, we are happy to obſerve that they have not been frequent, and we truſt that at no very diſtant period ſuch attempts will be very rare; and ſhould they ever occur, they can be of little detriment to the general trade of the country. Whilſt the Landholders poſſeſſed the privilege of collecting internal Duties, it was difficult for the Merchants and Traders to know what Duties were or were not authorized by Government, for no regulations had ever been

been paſſed ſpecifying what goods or commodities were liable to Duty, nor the Rates of thoſe Duties; and if any Duty that was thought oppreſſive was abolished by the expreſs order of Government, it was eaſy for the Landholder to revive it under ſome other name. But now that the Landholders are deprived of the power of collecting any Duties or Taxes whatever on articles of commerce, there is no longer the ſame cover for impoſition and concealment. The Merchants and Traders know that any exaction that may be attempted to be made from them is illegal; and as the Landholders, from being deprived of the privilege of levying any Duties, cannot exerciſe any authority over the Merchants, or impede their trade, the latter will without heſitation proſecute them in the Courts of *Juſtice for any exactions*; a mode of obtaining redreſs from which they were not only *deterred under the former ſyſtem from their dependence* on the Landholders, but from *which they were abſolutely debarred by the Regulations*, whilſt theſe Duties were included *amongſt the ſources of public Revenue.*

Par. 25. 7. *With* reſpect to the explanation which you require, regarding the lands let in farm, we are in hopes that, at the expiration of the period of the preſent leaſes, the Proprietors of theſe lands upon ſeeing the increaſed value of landed property, and the ſecurity and happineſs which thoſe Landholders who have engaged for theſe lands enjoy, will readily agree to ſuch terms as we may think reaſonable; and it is our intention, in the notification which we ſhall iſſue *in conſequence of the authority you have veſted in us, to inſert a* clauſe, declaring that the *Proprietors of farmed lands who ſhall engage for the Jumma* which we may think it reaſonable to demand upon the expiration of the exiſting leaſes, *ſhall hold their lands at ſuch Jumma in perpetuity*, in the ſame manner as the Landholders *who have already executed engagements for the decennial ſettlement.* For although moſt *of the Proprietors whoſe eſtates have been let in farm declined entering into engagements*, with a view to embarraſs Government, or to obtain their lands in perpetuity at the loweſt poſſible aſſeſſment, yet as theſe practices are habitual to the Landholders, and are by many conſidered as juſtifiable, we think it not only for the general good of the country, but a humane and proper indulgence to habits reſulting from the bad Government under which they formerly lived, to allow them to regain poſſeſſion of their Eſtates whenever they may become ſenſible of their error. If any of theſe Landholders ſhall, after the expiration of the exiſting leaſes, perſiſt in refuſing to accede to the terms which may be offered them, their lands will be again let in farm for a further period. We truſt, however, that but few will perſiſt in declining to engage, and that ſhortly there will not be a ſingle Proprietor throughout the country who will be diſpoſſeſſed of his lands for refuſing to pay the Jumma required of him. In the adherence to theſe principles, we ſhall be careful, however, not to let thoſe Proprietors who have declined from the motives above mentioned, profit by their miſconduct, as we ſhall make it a rule not to reſtore them to the management of *their Eſtates until they have agreed to the payment of the Jumma which we may think equitable.*

Par. 26. *8. The ſame principles which induced us to reſolve upon the ſeparation of the Talooks, prompted us to recommend to you on the 30th March 1792, the abolition of a cuſtom introduced under the native Government, by which moſt of the principal Zemindaries in the* country are made to deſcend entire to the eldeſt ſon, or next heir of the *laſt incumbent*, in oppoſition both to the Hindoo and Mahomedan law, which admit of no excluſive right of inheritance in favour of primogeniture, but require that the property of a deceaſed perſon ſhall be divided amongſt his ſons or heirs, in certain ſpecified proportions. Finding, however, upon a reference to your former Orders, that you had frequently expreſſed a wiſh that the large Zemindarries ſhould be diſmembered if it could be effected conſiſtently with the principles of juſtice, we did not heſitate to adopt the meaſure, without waiting for your ſanction. We are happy to find that this meaſure correſponds ſo entirely with the ſentiments which you have expreſſed in this paragraph reſpecting the good policy of diſmembering theſe very large Zemindarries, the evils attending which become every day more ſtrongly impreſſed upon our minds. The Zemindars whom the regulation will affect cannot fail to be ſatisfied with it, as it leaves them at liberty to divide their property, or to allow it to devolve to their heirs after their death in the proportions to which they are entitled by law, or to keep it entire, by deviſing the whole of it by will to any one of their heirs or relations. *There can be no doubt but this regulation will be productive of the deſired effect in due courſe of time, as it is to be preſumed that many of the principal Landholders, from motives of affection to their children, or with a view to conform to the dictates of the law, will divide their property amongſt their ſons or heirs; or, by making no will, leave it to devolve to them in the proportions which they may be reſpectively entitled to inherit.*

9. The Regulations paſſed on the 30th March 1792 for the diviſion of Eſtates, provide ainſt any inconvenience or detriment to the Sharers, of diminution of the Revenue of overnment reſulting from the diviſion, and we ſhall be particularly attentive to make ſuch erations or amendments in theſe regulations as may tend to promote the very important jects of them.

10. We ſhall immediately give orders for a general Regiſter to be prepared, containing ll the ſeveral particulars mentioned in this paragraph of your Inſtructions, with ſuch further formation as may appear to us neceſſary, ſo that the compilation may form a complete Regiſter of the Tax aſſeſſed upon every Eſtate throughout the country. We ſhall likewiſe provide for the Regiſtry of all future diviſions of Eſtates.

11. With

11. With reſpect to the tenures of thoſe Talookdars whoſe title deeds contain a clauſe binding them to pay their revenue through the ſuperior Zemindar, we think it would be extremely adviſable, if they could be ſeparated with ſatisfaction to both parties in the manner you have pointed out. We ſhall give the ſubject a mature and early conſideration, and ſhall report to you our ſentiments upon it. Par. 29. 30.

12. With reſpect to your ſuggeſtion regarding waſte lands, we do not heſitate to offer it as our opinion, that any attempt to ſtipulate for a proportion of their produce would not only be conſidered a breach of the engagements entered into with the landholders, but that it would greatly counteract, if not altogether damp that ſpirit of induſtry and improvement, to excite which is the great object of fixing the Tax upon each eſtate.

13. It is neceſſary to apprize you (of what you could not have been aware) that all waſte lands form a part of the eſtate of the different Landholders, and the boundaries of the portions of theſe lands that belong to each individual are as well defined as the limits of the cultivated parts of their property, and that they are as tenacious of their right of poſſeſſion in the former as the latter.

14. The waſte lands may in general be comprehended under two deſcriptions; firſt, thoſe in the level country, which are interſperſed in more or leſs extenſive tracts amongſt the cultivated lands; and ſecondly, the Sunderbunds (the country along the ſea-ſhore, between the Hooghly and Migna Rivers) and the foot of the vaſt range of mountains which nearly encircle your Bengal Provinces.

15. The firſt-mentioned deſcription of waſte grounds will be eaſily brought into cultivation when the Zemindars have funds for that purpoſe, and provided they are certain of reaping the profit ariſing from the improvement. Theſe lands however are not wholly unproductive to them at preſent; they furniſh paſture for the great herd of cattle that are neceſſary for the plough, and alſo to ſupply the inhabitants with ghee (a ſpecies of butter) and milk, two of the principal neceſſaries of life in this country. It is true that the lands in this deſolate ſtate far exceed what would ſuffice for the above purpoſes, but it is the expectation of bringing them into cultivation, and reaping the profit of them, that has induced many to agree to the decennial Jumma which has been aſſeſſed upon their lands. It is this additional reſource alone which can place the Landholders in a ſtate of affluence, and enable them to guard againſt inundation or drought, the two calamities to which this country muſt ever be liable until the Landholders are enabled to provide againſt them (as we are of opinion they in a great meaſure might) by the above-mentioned and other works of art. To ſtipulate with them therefore for any part of the produce of their waſte lands would not only diminiſh the incitement to theſe great and eſſential improvements in the agriculture of the country, but deprive them of the means of effecting it. In addition to theſe weighty objections it would be neceſſary, in order to obtain any Revenue from the waſte lands of this deſcription, to enter into innumerable and complicated ſcrutinies and meaſurements, in the firſt inſtance, to aſcertain the proportions of waſte and cultivated lands in each individual's eſtate, and to renew them annually or occaſionally, to know the progreſs made in the cultivation of the latter. The altercations and vexatious oppreſſions, and the great expence which would inevitably reſult in ſettling what proportion of theſe waſte lands ſhould be liable to aſſeſſment, and the rate at which they ſhould be taxed, would certainly deſtroy all ideas of a fixed taxation, and prevent the introduction of that ſpirit of induſtry and confidence in our good faith which is expected to reſult from it. The Landholders and Cultivators of the ſoil would continue (as they have hitherto been) little more than the Farmers and Labourers upon a great eſtate of which Government would be the landlord. In endeavouring therefore to obtain an addition to the public income by reſerving a portion of the produce of the waſte lands, Government would riſk the realizing of the very ample Revenue which has been aſſeſſed upon the country, and landed property would continue at the very depreciated value which it has hitherto borne.

16. With reſpect to the ſecond deſcription of waſte lands (the lower parts of the Sunderbunders perhaps excepted) they alſo include the Eſtates of the individuals with whom the ſettlement is made; but ſuppoſing theſe lands to be at the diſpoſal of Government, as they have for the moſt part been covered with foreſt or underwood from time immemorial, and as the ſoil is in itſelf, compared with that of the open country, unproductive, and (beſides the labour and expence which would attend the bringing it into cultivation) its produce would be comparatively of little value from the diſtance of the high roads and navigable rivers, and the conſequent difficulty of bringing it to market. We are of opinion, therefore, that whilſt there is a call for all the labour, not only of the preſent inhabitants, but of the greateſt increaſed population that peace and proſperity can be expected to produce, to bring the waſte lands in the open country into cultivation, the labour of any conſiderable number of people would be unprofitably beſtowed upon ſuch wild and inhoſpitable tracts, ſuppoſing it could be directed thereto by the grant of rewards or immunities, or by any other means. When the open country is brought into cultivation, the induſtry of the people will then of itſelf be directed to theſe deſolate tracts; but as this cannot be expected to be the caſe for a long period of years, we think that any premature attention to theſe objects that might tend in any degree to interfere with the noble ſyſtem of which you have laid the foundation, would be inconſiſtent with good policy, and defeat the end which it might be expected to embrace.

17. We

17. We think this a proper opportunity to obſerve, that if at any future period the public exigencies ſhould require an addition to your reſources, you muſt look for this addition in the increaſe of the general wealth and commerce of the country, and not in the augmentation of the tax upon the land. Although agriculture and commerce promote each other, yet in this country, more than in any other, agriculture muſt flouriſh before its commerce can become extenſive. The materials for all the moſt valuable manufactures are the produce of its own lands. It follows, therefore, that the extent of its commerce muſt depend upon the encouragement given to agriculture, and that whatever tends to impede the latter, deſtroys the two great ſources of its wealth. At preſent almoſt the whole of your Revenue is raiſed upon the lands, and any attempt to participate with the Landholders in the produce of the waſte lands would (as we have ſaid) operate to diſcourage their being brought into cultivation, and conſequently prevent the augmentation of articles for manufacture or export. The increaſe of cultivation, (which nothing but permitting the Landholders to reap the benefit of it can effect) will be productive of the oppoſite conſequences. To what extent the trade and manufactures of this country may increaſe, under the very liberal meaſures which have been adopted for enabling Britiſh ſubjects to convey their goods to Europe at a moderate freight, we can form no conjecture. We are ſatisfied, however, that it will far exceed general expectation, and the Duties on the import and export trade (excluſive of any internal Duties which it may in future be thought adviſable to impoſe) that may hereafter be levied, will afford an ample increaſe to your reſources, and without burdening the people or affecting in any ſhape the induſtry of the country.

18. It may be proper here to obſerve that, to enable you to derive the full advantage from an increaſed trade, we think it would be adviſable to aboliſh the Calcutta Town Duties, and to re-eſtabliſh the Government Cuſtoms of 2½ per cent. ſuſpended in conſequence of your inſtructions of the 3d November 1787. The former are collected on ſuch goods only as enter the town of Calcutta, whether imported from ſea or brought from the interior part of the country, or put on board of ſhips that have imported at Calcutta, conſequently all the foreign Settlements trade free of Duty; and they have not only this advantage over Britiſh or other Merchants trading from the port of Calcutta, but a further and not inconſiderable one ariſing from the great cheapneſs of warehouſe room and the lowneſs of the charges of ſhipping. The Government Duty, which was 2½ per cent. on the value of the goods, was levied in addition to the above mentioned Town Duty, and was collected on the cargoes of all ſhips entering or going out of the river Hooghly, whether importing at any of the foreign Settlements or at Calcutta. By reſtoring this ſuſpended Duty and diſcontinuing the Calcutta Duty, the Britiſh Merchants would be relieved from the partial Tax which they now pay, and all nations trading to Bengal would be placed upon the ſame footing. As the firſt mentioned Duties would be levied upon the cargoes of the ſhips when landed or exported, they would be collected with facility, and a great inducement would be removed for Merchants to trade from, or depoſit their goods at the foreign Settlements in preference to Calcutta.

19. We are aware that the re-eſtabliſhment of the Government Duties may appear objectionable, from the altercations to which they formerly gave riſe with the foreign Settlements, and it was upon this ground, and from the conſideration that the inconveniences ariſing from the continuance of the Calcutta Cuſtoms might not be ſo great as thoſe which probably would have reſulted from the relinquiſhment of ſo large a ſum in the then ſtate of your finances, that we recommended the Government Cuſtoms ſhould be aboliſhed, and that the Calcutta Duties ſhould be continued. But as theſe conſiderations will no longer have the ſame weight under the circumſtances ſuppoſed, and as you have reſolved not to allow your rights of Sovereignty in this country to be diſputed, we think it well worth your ſerious conſideration, whether it would not be adviſable to aboliſh the partial Duty now levied upon the Britiſh Merchants trading to Calcutta, and to re-eſtabliſh the ſuſpended Government Duty of 2½ per cent. which would be collected upon all goods imported into, or exported from Bengal by ſea, whether the ſhips might import at, or export from Calcutta or any of the foreign Settlements.

20. From the Proceedings which we ſhall forward to you by the next diſpatch, you will find that we have anticipated your wiſhes reſpecting the Pottahs to be granted by the Landholders to the Ryots. It is with pleaſure we acquaint you, that throughout the greater part of the country ſpecific agreements have been exchanged between the Landholders and the Ryots, and that where theſe writings have not been entered into, the Landholders have bound themſelves to prepare and deliver them by fixed periods. We ſhall here only obſerve that, under the new arrangements to which we ſhall preſently advert, the Ryots will always have it in their power to compel an adherence to theſe agreements by an appeal to the Courts of Juſtice whenever the Landholders may attempt to infringe them.

21. We now come to the very important part of your Inſtructions, empowering us to declare the Tax aſſeſſed upon the lands in theſe provinces fixed for ever.

22. From the advices which we have forwarded to you ſince the date of the lateſt Letter acknowledged in your Inſtructions, you will have perceived, that ſo far from any circumſtances having occurred to defeat your reaſonable expectations of the result of the ſettlement, the Jumma of it has exceeded the eſtimated amount, and that every occurrence has tended to confirm and ſtrengthen the decided opinions which we formerly expreſſed of the

expediency

expediency of the meaſure. We are not aware of any material reaſon that would render it adviſable to poſtpone the declaration, whereas there are a variety of conſiderations which appear to us to make it highly expedient that the valuable rights and tenures which you have conferred upon the Landholders in theſe provinces ſhould be announced to them without delay. The ſeaſons this year have been remarkably favourable, and abundance reigns throughout the country. The public credit is high, the paper in circulation bearing an intereſt of eight per cent., ſelling at a premium of one per cent. and the intereſt of money is proportionably low. As this paper is in a courſe of payment, there is every ground to expect that the large capitals poſſeſſed by many of the Natives, which they will have no means of employing when the public debt is diſcharged, will be applied to the purchaſe of landed property as ſoon as the tenure is declared to be ſecure, and they are capable of eſtimating what profit they will be certain of deriving from it by the public Tax upon it being unalterably fixed. With reſpect to thoſe Landholders with whom a ten-years ſettlement has been concluded, the announcing to them that their Jumma is fixed for ever will not only incline them to pay their current Revenue with cheerfulneſs, but add to their ability to diſcharge it by the credit which they will obtain from the increaſed value of their tenures. On the other hand, the declaration will not fail to render the few Landholders who have not entered into engagements, eager to ſecure to themſelves the ſame valuable rights and privileges.

23. For the above reaſons we ſhould think it impolitic to delay the declaration that you have empowered us to make, the announcing of which will, we are perſuaded, be conſidered as the commencement of the era of improvement and proſperity in this country. We ſhall be particularly careful that the notification is drawn up in the manner you preſcribe, and that the terms of it may be calculated to impreſs the Landholders with the value and importance of the rights conferred upon them, and of your ſolicitude for their welfare and proſperity. We ſhall likewiſe, to prevent any future miſconception, expreſsly reſerve to you the right of eſtabliſhing and collecting any internal Duties that you may hereafter think proper to impoſe; and alſo declare your determination to aſſeſs all alienated or rent-free lands that may hereafter revert to Government, or be proved, after a regular trial in a Court of Juſtice, to be held under an invalid tenure. We ſhall further declare (although a clauſe to that effect has been inſerted in the engagements with the Landholders) that you do not mean, by fixing the public demand upon the lands, to debar yourſelves from the exerciſe of the right inherent in you as Sovereigns of the country, of making ſuch regulations as you may occaſionally think proper for the protection of the Ryots and inferior Landholders, or other orders of people concerned in the cultivation of the lands. A deſire to give this notification the conſideration that the importance of it merits, is the reaſon of its not having been tranſmitted to you by this diſpatch.

24. We now come to the cloſe of your inſtructions; "the watching over and the maturing of this ſyſtem, maintaining under future Adminiſtrations the energy which has commenced it," and to the other important points detailed in the paragraphs ſpecified in the margin. Par. 49 to 51.

25. It is with much ſatisfaction we acquaint you that we have endeavoured to provide for theſe important points, as well as for the adminiſtration of the Laws and Regulations in general, both civil and criminal. The arrangements which we have adopted for this purpoſe, are contained in the accompanying copy of a Minute from the Governor General, recorded in our Proceedings of the 11th ultimo, and we have reſolved to carry them into execution as ſoon as the collections of the Bengal year are brought to a cloſe. For the reaſons at large which have induced us to adopt theſe arrangements, as well as for the detail of them, we muſt refer you to the Minute itſelf; we ſhall here only ſtate ſome obſervations reſpecting them, as they are immediately connected with the part of your inſtructions above noticed.

26. With reſpect to maturing the ſyſtem, it will depend firſt upon your Government paſſing occaſionally ſuch Regulations as may be conſiſtent with the principles of it, for declaring and defining the rights and privileges of the ſeveral deſcriptions of Proprietors and Cultivators of the Lands. To enable you at all times to form a judgment how far your Adminiſtrations conform to theſe principles, we have reſolved that all Regulations which may be in future enacted by your Governments regarding the above points, as well as every other matter affecting the rights and property of the people, ſhall be framed into Bills like the Acts of Parliament in Great Britain; that every Regulation ſhall have a preamble, ſtating the reaſons for adopting it; that the ſeveral Regulations paſſed in each year ſhall be numbered, and that at the expiration of every year, the Regulations paſſed during the courſe of it ſhall be printed and bound up in volumes, and that a ſufficient number of theſe volumes ſhall be ſent to the Courts of Juſtice, and likewiſe to you. We have alſo reſolved that all the exiſting Regulations which may not be revoked by the plan in queſtion, ſhall be arranged in a ſimilar order, and be printed. We ſhall not here enumerate the benefits which muſt reſult from having a regular and complete code for all the Regulations which have been, or may be paſſed by the Britiſh Government, and which muſt neceſſarily involve all points reſpecting the commerce and agriculture of the country, and the adminiſtration of juſtice, as they are fully detailed in the Governor General's Minute. We ſhall only obſerve, that you will in conſequence always have before you in a clear and diſtinct ſeries, every meaſure that may be adopted by your Governments in any reſpect affecting the rights or property of your ſubjects, and the internal government of the

country, with the grounds for ſuch Regulation; that you will be able to trace with certainty every deviation from the principles which you may preſcribe for the government of this country; and that if evils ſhould reſult from impolitic or unjuſt Regulations, they will ſtand in evidence againſt the framers, who muſt anſwer to you and to their country for their conduct.

27. The next object which is moſt eſſential to the proſperity of your dominions, is the providing for the due enforcement not only of the Regulations reſpecting the decennial Settlement, but of the Laws and Regulations in general which in any reſpect affect the rights or property of your ſubjects. You will obſerve from the Governor General's Minute, that we have anticipated your remark (than which nothing can be more juſt) that the neglect of inſtituted Regulations has been moſt noxious to your affairs; and we have long been of opinion, that no ſyſtem will ever be carried into effect ſo long as the perſonal qualifications of the individuals that may be appointed to ſuperintend it form the only ſecurity for the due execution of it. In this country, as in every other, ſecurity of property muſt be eſtabliſhed by a ſyſtem upheld by its inherent principles, and not by the men who are occaſionally to have the conduct of it: the body of the people muſt feel and be ſatisfied of this ſecurity, before induſtry will exert itſelf, or the monied men embark their capitals in agricultural or commercial ſpeculations. There are certain powers and functions which can never be veſted in the ſame Officers without deſtroying all confidence in the protection of the Laws: this remark is particularly applicable to the various functions veſted in the preſent Collectors. All cauſes relating to the rights of the ſeveral deſcriptions of Landholders and Cultivators of the ſoil, and all claims ariſing between them and their ſecurities, have been excepted from the cognizance of the regular Courts of Juſtice, and made excluſively cognizable by the Collector of the Revenue. This office has of late years been allowed a commiſſion upon the collections, and at all times the realizing of the Revenue has been conſidered as his moſt important duty, and any failure in the ſucceſsful collection of it has ſubjected him to diſmiſſion from his office. Under ſuch circumſtances, it was natural to be expected that the collection of the Revenues would be deemed by theſe Officers the moſt important of their duties, and that all conſiderations of right would be made ſubſervient to it; where the power to redreſs oppreſſions, and functions that muſt always have a tendency to promote or ſkreen the commiſſion of them, are united in the ſame perſon, a ſtrict adherence to the principles of juſtice cannot be expected, and ſtill leſs can it be hoped that the people will feel a confidence of obtaining juſtice. Upon theſe and other grounds, which are fully detailed in the Governor General's Minute, we reſolved to aboliſh the Mahal Adawluts or Revenue Courts, and to withdraw from the Board of Revenue and the Collectors, all judicial powers, thereby confining their duties and functions to the mere collection of the public dues, and to transfer the cognizance of the cauſes hitherto tried in theſe Courts to the Courts of Juſtice.

28. For a more particular detail of the conſtitution of theſe Courts, we muſt refer you to the Governor General's Minute; and we ſhall here only obſerve, that Courts of Juſtice are to be continued on each collectorſhip as heretofore, which are to be denominated *Zillah*, or Diſtrict Courts, and that the Judge thereof is to have cognizance over civil cauſes of all deſcriptions that may ariſe in his juriſdiction, whether of the nature of thoſe termed Revenue Cauſes, and hitherto tried in the Revenue Courts, or of the deſcription of thoſe which have been cognizable in the Courts of Dewanny Adawlut. We have reſolved likewiſe that the Collectors of Revenue and their Officers, and indeed all the Officers of Government, ſhall be amenable to theſe Courts for acts done in their official capacity, and that Government itſelf, in caſes in which it may be a party with its ſubjects in matters of property, ſhall ſubmit its rights to be tried in theſe Courts under the exiſting laws and regulations. That theſe Courts may have complete authority over all perſons reſiding in their juriſdictions, and that Natives may be able to procure redreſs againſt Europeans with the ſame facility as the latter can obtain it againſt the former, we have determined that no Britiſh ſubject (except King's Officers, and the civil and military covenanted ſervants of the Company) ſhall be allowed to reſide beyond the limits of Calcutta, without entering into a bond to make himſelf amenable to the Court of Juſtice of the diſtrict in which he may be deſirous of taking up his abode, in all civil ſuits that may be inſtituted againſt him by Natives. The Judges of theſe Courts are alſo to be veſted with the powers of Magiſtrate to preſerve the peace, and to apprehend and commit offenders to take their trials before the Courts of Circuit.

29. We have likewiſe reſolved to eſtabliſh two Provincial Courts of Appeal at the cities of Patna, Dacca, Moorſhedabad and Calcutta. Each of theſe Courts to be ſuperintended by three Judges; appeal to lie to them in all caſes whatſoever from the deciſions of the Zillah or Diſtrict, and the City Courts within their reſpective juriſdictions. The appellant juriſdictions of theſe Courts are to extend over the ſame diſtricts as are now comprehended in the juriſdictions of the Courts of Circuit, and are as follows:—

Provincial Courts of Appeal for the Diviſion of		City and Collectorſhips included in the juriſdiction of each Court.
	Patna.	City of Patna.
		Collectorſhip of Sircar Sarum,
		Sircar Tuhoar,
		Shahabad,
		Bahar Proper.

Dacca.

- Dacca.
  - City of Dacca.
  - Sylhet.
  - Momenſing.
  - Dacca Jelapore.
  - Tipperah.
  - Chittagong.
- Provincial Court of Appeal for the Diviſion of -
  - Moorſhedabad.
    - City of Moorſhedadad.
    - Rungpore.
    - Dinagepore.
    - Purneah.
    - Boglepore.
    - Rajeſhahy.
  - Calcutta.
    - Beerbhoom.
    - Burdwan.
    - Midnapore.
    - Twenty-four Pergunnahs.
    - Jeſſore.
    - Nuddeah.

30. The City of Calcutta being under the juriſdiction of the Supreme Court of Judicature, the Provincial Courts of Appeal will not have cognizance of any civil or criminal cauſes ariſing in it.

31. The decrees of the Provincial Courts of Appeal are to be final in all cauſes for perſonal property not exceeding in value one thouſand Rupees, and in ſuits for real property, being Malguzary or paying Revenue to Government, where the annual produce ſhall not exceed five hundred Rupees, and in cauſes for Lakerage property (that is, paying no Revenue to Government) where the annual produce ſhall not exceed one hundred. All deciſions reſpecting perſonal or real property, in cauſes exceeding the above amounts, are to be appealable to the Supreme Board as a Court of Appeal in the laſt reſort, in their capacity of a Court of Sudder Dewanny Adawlut.

32. We have likewiſe reſolved, that the Judges of the Provincial Courts of Appeal ſhall be Judges of Circuit in their reſpective Diviſions. In this capacity they will execute the ſame powers and duties as were veſted in the Judges of the Courts of Circuit on the 3d December 1790, (whoſe offices will conſequently be aboliſhed) and will be ſubordinate to the Supreme Government in its capacity of a Nizamut Adawlut, or ſuperior Criminal Court. The great additional advantage however which will reſult from this arrangement, is, that the Provincial Courts of Appeal will conſiſt of three Judges; the ſenior Judge will go the circuit of one-half of the ſtations within their juriſdiction, whilſt the other two perform the circuit of the remainder, and conſequently the two annual jail deliveries will, by this means, be effected in one half the time in which they are accompliſhed at preſent by the two Judges proceeding together to each ſtation. As to the cities, we have reſolved that there ſhall be a jail delivery every month, excepting during the time that the Judges may be upon the circuit in the diſtricts.

33. Whilſt upon the ſubject of the Criminal Courts we think it a proper opportunity to mention to you, as connected with it and with the ſecurity of the perſons and property of the people, that we have eſtabliſhed a ſyſtem of Police throughout all the provinces. We ſhall here only obſerve, that the object of every Government ought to be to prevent the commiſſion of crimes. For this purpoſe it is neceſſary, Firſt, that an efficient Police ſhould be eſtabliſhed throughout the country to prevent offenders eluding the purſuit of the Officers of Juſtice; and Secondly, that Courts ſhould be erected for the ſpeedy and impartial trial of offenders, when apprehended. The ſecond of theſe objects was provided for by the eſtabliſhment of the Courts of Circuit on the 3d of December 1790, and the tranſfer of the ſame duties to the Judges of the Provincial Courts of Appeal will give additional efficacy to the ſyſtem. For the firſt-mentioned object however, no proviſion had been made; the Police of the country was committed to the Zemindars, under a clauſe that they ſhould be made reſponſible for all robberies committed within the bounds of their reſpective eſtates. There are few caſes in which this condition could have been enforced with the principles of juſtice; it has accordingly not only been found nugatory, but the powers thereby veſted in the Zemindars of keeping up Police Officers has been the chief cauſe of the multiplication of the abuſes which the authority thus delegated to them was expected to remedy, from either themſelves or their officers actually committing or conniving at robberies. Theſe facts are notorious, and our proceedings furniſh numerous proofs of them. Courts of Juſtice to try offenders, however well conſtituted, are comparatively of but little uſe towards deterring people from committing crimes, if, for want of local Police eſtabliſhments, robbers can commit exceſſes in the country, and reſide with ſafety (as in many inſtances is the caſe at preſent) under the protection of the Landholders. They are in ſuch caſes under no neceſſity of concealing themſelves, until, after having committed ſome daring act of depredation, they are obliged to go to ſome other diſtrict, to avoid the officers that may be diſpatched by the Magiſtrate to apprehend them. The delay which neceſſarily ariſes before complaint can be made to the Magiſtrate, and officers be deputed to apprehend the offenders, affords them

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ample time to remove themſelves with their plunder out of the reach of their purſuers. We have therefore reſolved to exonerate the Landholders from the charge of the Police, and of courſe to deprive them of all the authority which they derive under the above-mentioned clauſe in their engagements, and to declare that they ſhall not be held reſponſible for robberies committed on their eſtates, excepting where they ſhall be proved to have connived at the robbery, received part of the property ſtolen or plundered, harboured the offenders, aided or refuſed to give effectual aſſiſtance to prevent their eſcape, or omitted to afford every aſſiſtance in their power to the officers of Government for their apprehenſion. Theſe indeed, are the only caſes in which the Landholders were ever conſidered at all reſponſible for robberies, or in which they could in juſtice have been made accountable for them. Under theſe arrangements the country will experience all the benefit which it at preſent derives from the condition annexed to the tenures of the Landholders, without being expoſed to the evils and abuſes to which it has been hitherto liable from the vague and indefinite reſponſibility heretofore veſted in them, at the ſame time that it will derive an effectual protection from the eſtabliſhments appointed for that purpoſe on the part of Government.

34. To render this protection as complete as poſſible, we have divided the country into Police Juriſdictions, and appointed the neceſſary eſtabliſhment of officers for guarding them. Theſe officers are to be ſubordinate to the Magiſtrate, and are to be ſtationed in the centre of their reſpective juriſdictions, in order that they may be better able to protect every part of them, and that the eſtabliſhments may be as near to each other as poſſible. The means taken to keep a ready communication between theſe eſtabliſhments and the ſeveral Magiſtrates throughout the country, and that they may be informed of all vagrants and ſuſpected perſons that may be lurking in their reſpective juriſdictions, muſt ſoon bring to juſtice thoſe who now live by committing depredations upon the country, and alſo deter others from entering upon ſo deſperate a courſe of life. You will obſerve, that at the ſame time that we have veſted the Police Officers with ſufficient authority to perform the duties required of them, we have taken care that they ſhall exerciſe this authority at their peril, by rendering them liable to civil or criminal proſecutions for any illegal acts done in their official capacity.

35. But to revert to the general ſubject. To give efficacy to the ſyſtem for the due adminiſtration of the laws and regulations, we have made ample allowances to the Judges of the Zillah and Provincial Courts of Appeal, ſo as to put them out of the reach of temptation; and it is our intention to confer theſe important offices on ſervants of unimpeached characters, and whoſe abilities particularly recommend them for holding theſe important truſts. As the Judges of theſe Courts will have no concern or connection with the Revenue, and will have no other occupation but that of diſpenſing the laws and regulations; and as they will be bound by oath to adminiſter them impartially, even when Government or its officers are a party, there is every reaſon to expect from them a faithful and upright diſcharge of their truſt and duty. Every motive will impel them to this line of conduct: the Natives will ſoon acquire confidence in the protection of the laws; and finding that they can neither injure others by intrigue or corruption, nor are in danger of ſuffering from the ſame acts themſelves, and that the influence of perſons in power is annihilated, that propenſity to fraud and oppreſſion, which has originated in the low and debaſed principles of their own Government, will give place to moderation and good faith.

36. To render this ſyſtem complete, we have reſolved that a certain number of licenſed Vakeels (ſubject to the rules and reſtrictions detailed in the Governor General's Minute) ſhall be appointed to plead the cauſes of the ſuitors in the ſeveral Courts of Juſtice, but without debarring any ſuitor from pleading his cauſe in perſon. The cauſes have hitherto been pleaded by any perſons that ſuitors have thought proper to depute for that purpoſe. The evils, abuſes, and impediments to the due adminiſtration of juſtice reſulting from this practice, are pointed out in the Governor General's Minute. By the appointment of theſe licenſed Advocates, the pleadings of the Courts will ſoon come to be conducted with regularity and diſpatch, and they will form a part of the eſtabliſhment; the ſuitors will no longer be ſubject to the fraud and impoſitions of the miniſterial officers of the Courts. The reputation and emoluments of the Advocates will depend upon their exertions in favour of their clients. From the knowledge of the laws and regulations which theſe Vakeels muſt in a courſe of time acquire, the beſt arguments for and againſt every cauſe will be ſtated to the Judges, and every unjuſt or erroneous judgment will be expoſed by them in the appeal to the higher Courts. The people will at all times have it in their power to obtain advice reſpecting their rights; and they will feel that ſo long as they perform their engagements with individuals and the public, there is no power in the country which can, with impunity, injure them in their perſons or their property; and that if any ſuch attempt ſhould be made, that they will at all times be able, through the means of theſe licenſed Advocates, to command the exerciſe of the judicial power of Government for the redreſs of any wrongs or injuries which they may have ſuſtained in oppoſition to the exiſting laws and regulations.

37. We muſt refer you to the Governor General's Minute for the other details of the ſyſtem, ſuch as the abolition of the offices of the Salt Comptroller, the Preparer of Reports to the Revenue Department, the Sudder Canongoes, and other offices; the tranſfer of the management of the Salt Department, and the ſuperintendance of the Opium Sales, to the Board of Trade; the reſcinding of ſome of the judicial regulations, and other meaſures more or leſs connected with the leading principles of the ſyſtem, and the adoption of which will be eſſential to the due execution of it.

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38. Theſe arrangements, ſo important to the proſperity of your affairs, will be productive of an immediate additional expence of four lacks of Rupees per annum. The greater part of this charge, we are ſatisfied, will be immediately compenſated by the ſavings in the Salt Department, and that the remainder will be more than made good by the improvements in the manufacture which may be expected from the vigilance and ability of your Board of Trade. But, without calculating upon theſe expected ſavings and improvements (which we are convinced, however, will take place) we have no doubt but you will think this additional expence well beſtowed, when you conſider the happineſs that the arrangements will diſpenſe to the many millions of people who have become your ſubjects, the proſperity it will diffuſe throughout your poſſeſſions, and the ſtability it will give to your Government by connecting the intereſts of the people with its continuance; and we think, excluſive of theſe conſiderations, it would have been a culpable and even a criminal ſpecies of economy, and inconſiſtent with the humane and liberal ſpirit with which the Britiſh Nation has ever been actuated with reſpect to this country, to have withheld from a people from whom you derive ſo great a Revenue, ſuch a proportion of the public income as is indiſpenſably neceſſary for the good government of the country, for which we conceive theſe arrangements to be eſſential.

39. The motives which induced us to determine to carry theſe arrangements into execution without waiting for your previous ſanction, are ſtated at length in the Governor General's Minute; and it affords us the higheſt ſatisfaction to find, from the enlarged and humane ſentiments which pervade the whole of your inſtructions now before us, that the confidence which we expreſſed that theſe arrangements would meet with your approbation is likely to prove ſo well founded.

We have the honour to be,
Honourable Sirs,
Your moſt faithful
humble ſervants,
(Signed) CORNWALLIS.
PETER SPEKE.
WM COWPER.
THOS GRAHAM.

Fort William,
6th March, 1793.

Appendix, No. 9. (A.)

MINUTE of the Governor General, dated 11th February 1793; with Accounts accompanying it.

Paragraph 1. Two of the primary objects which this Government ought to have in view in all its arrangements, are to enſure its political ſafety, and to render the poſſeſſion of the country as advantageous as poſſible to the Eaſt India Company and the Britiſh Nation.

2. It is a ſource of pleaſing reflection to know, that in proportion as we contribute to the happineſs of the people and the proſperity of the country, the nearer we approach to the attainment of theſe objects. If the people are ſatisfied with our Government, we ſhall be certain that they wiſh for its continuance; and as the country increaſes in wealth, the greater will be the advantages which we ſhall derive from the poſſeſſion of it.

3. A ſpirit of induſtry has been implanted in man, that in ſeeking his own good he may contribute to the public proſperity. The Huſbandman and Manufacturer will toil inceſſantly if they are permitted to reap the profit of their labour; they will render a country rich and powerful, if the Government under which they live will only afford them protection. The Britiſh poſſeſſions in this part of India abound with valuable productions, and are peopled by a numerous and ingenious race of inhabitants. If we wiſh to render the country opulent, and the people happy, our great aim muſt be to eſtabliſh ſecurity of perſon and property. It may be ſaid that we have already a variety of Regulations that breathe nothing but equity; but Regulations are of little benefit to a people unleſs they are duly enforced, and this country affords perhaps the moſt ſtriking examples of the truth of the poſition.

4. To enſure a due adminiſtration of juſtice, it is neceſſary that the ſupreme power ſhould diveſt itſelf of all interference therein, except in the laſt reſort. The high and important truſt of adminiſtering juſtice, in the firſt inſtance, ſhould be delegated to Courts ſuperintended by men diſtinguiſhed for their integrity and abilities, and for their knowledge of the languages of the country. The diſpenſing of juſtice ſhould be their ſole duty, as their attention muſt be drawn off from it by any other public occupation; they ought not to be placed in a predicament which muſt neceſſarily render them parties againſt thoſe who chiefly ſtand in need of their protection; they ſhould in the firſt inſtance have cognizance of all civil and criminal matters whatſoever, and all Natives, whether individuals or Officers of Government, ſhould be equally amenable to their juriſdiction (leaving, however, the option to complainants to inſtitute their ſuits in the Supreme Court againſt thoſe who are ſubject to its authority); and even Government itſelf, when a party with its ſubjects in matters of property, ſhould be bound by their decrees. The conſtitution of the Courts ſhould be ſo framed as to put it out of the power of the Judges to deny or delay juſtice; individuals

hould, by mere application, be able to command their interpoſition for the redreſs of injuries, rom whomſoever ſuſtained.

5. Theſe principles are applicable to the judicial eſtabliſhments of every ſtate; but there are many circumſtances which give them an additional weight in this country. This Government has unavoidably a variety of complicated dealings with its ſubjects; but although the rules by which theſe dealings are directed to be regulated may be equitable, it cannot be expected that the numerous native Agents whom it muſt employ in ſuch extenſive tranſactions, will adhere to thoſe rules unleſs compelled by a ſtrict adminiſtration of juſtice: ſome will avail themſelves of the authority with which they are inveſted, and of the influence that they muſt poſſeſs as the immediate Agents of the Government, to promote their private advantage at the expence of the people; others, ſolicitous only of obtaining credit with their immediate employers, will not heſitate to commit the moſt unjuſtifiable acts to promote the ſucceſsful accompliſhment of the buſineſs committed to their charge: whatever may be their motives, the effect of their conduct will be equally deſtructive of the proſperity of the country. The oppreſſions which were formerly exerciſed in the proviſion of the Inveſtment, are at preſent prevented by the vigilance of Government, but the eſtabliſhment of the judicial ſyſtem upon the principles above ſtated will conſtitute the beſt ſecurity that can be deviſed againſt the renewal of theſe abuſes at ſome future period. Whatever may be the principles of thoſe into whoſe hands the Government of this country may fall in a long period of years, theſe Courts will afford a ſtrong protection to the rights and property of individuals.

6. Should the reſtrictions on the trade between this country and Britain be withdrawn or leſſened, it will create a further neceſſity for ſtrengthening the hands of juſtice; the idea of the Agents of Europeans, or the Officers of Government, being able to commit oppreſſion with impunity, muſt be eradicated. The people will then feel themſelves ſecure in their perſons and property, and a ſpirit of induſtry will animate both the Manufacturer and the Cultivator of the land. The Agents of European Traders may then pervade every part of the country without injury to the people, and it will be enriched in proportion to the extent of their demands for its produce and manufactures. But without a regular and impartial adminiſtration of juſtice, the induſtry of the country would languiſh in proportion as the Agents of European Traders obtain a footing in it. Recent inſtances will be found upon the public proceedings of European Merchants and their native Agents aſſuming the authority of Magiſtrates, and beating and confining Manufacturers to compel the delivery of goods, or the diſcharge of the balance of an account on the juſtneſs of which they themſelves had decided. The hardineſs of individuals to attempt ſuch acts of oppreſſion on the one hand, and the ſubmiſſion of the Manufacturers on the other, are the ſtrongeſt proofs that can be given of the weak and defective ſtate of the adminiſtration of juſtice. Commerce (if ſuch dealings merit the appellation) thus conducted, reduces the Manufacturer to a ſtate of ſlavery, and can never enrich a country.

7. Our arrangements ſhould be calculated for all times and circumſtances; we ſhould endeavour to eſtabliſh a conſtitution for the country that will protect private property, and, with it, the internal proſperity of the State under the worſt adminiſtrations. By lodging the entire judicial authority in Courts conſtituted upon the principles above ſtated, no ſingle Member of Government, nor any individual in power, nor their connections or dependants, will be able to invade the rights or property of the people; the injured will fly to the Courts of Juſtice, which will expoſe the oppreſſion, and puniſh the oppreſſor. It will be the Government only in its collective capacity that will have the power to commit oppreſſion; but as the Judges will be bound by oath to reſiſt and puniſh whatever may be repugnant to the exiſting judicial code, oppreſſions cannot be practiſed even by Government, unleſs by previouſly paſſing a new regulation to authorize them. Reaſons for this regulation muſt be aſſigned in the preamble to it; the whole will be printed and tranſmitted to the Courts of Juſtice as the rule for their future deciſions; the regulation will be immediately promulgated to thouſands: if it is unwiſe or unjuſt, the evils to which it may give riſe will be eaſily traced to their ſource, and the regulation itſelf will ſtand in evidence againſt the framers of it, who muſt anſwer for their conduct to their country.

8. It may be urged that theſe ideas of juſtice are incompatible with our political ſituation in this country; that as the people become rich, they will feel their power, and combine to ſubvert our Government. But there appears to me to be no ground for ſuch apprehenſions; for, although we hope to render our ſubjects *the happieſt people in India, I ſhould by no means propoſe to admit the Natives to any participation in framing regulations.* The Supreme Government will retain this power entire and uncontrolled as at preſent; it will always poſſeſs the means of ſafety within itſelf, as far as that ſafety may depend upon its being able to eſtabliſh ſuch regulations as it may think adviſable. The propoſed arrangements only aim at inſuring a general obedience to the regulations which we may inſtitute, and at the ſame time impoſe ſome check upon ourſelves againſt paſſing ſuch as may ultimately prove detrimental to our own intereſts, as well as the proſperity of the country. The Natives have been accuſtomed to deſpotic rule from time immemorial, and are well acquainted with the miſeries of their own tyrannic adminiſtrations. When they have experienced the bleſſings of good government, there can be no doubt to which of the two they will give the preference. Under an oppreſſive government, individuals practice the ſame tyranny over others which is exerciſed on themſelves; and, as the whole maſs of a people

people ſo circumſtanced conceive that their ſituation cannot be worſe, the hope of rendering it better makes them ever look to a change. Upon the approach of an invading enemy, or the rumour of an internal commotion, they immediately fly to arms, and endeavour to increaſe the general diſorder, inſtead of feeling an intereſt to aſſiſt in quelling it.

9. We may therefore be aſſured, that the happineſs of the people, and the proſperity of the country, is the firmeſt baſis on which we can build our political ſecurity. When the Landholders find themſelves in the poſſeſſion of profitable eſtates, the Merchants and Manufacturers in the enjoyment of a lucrative commerce, and all deſcriptions of people protected in the free exerciſe of their religion, both the numerous race of the long-oppreſſed Hindoos, and their oppreſſors the Mahomedans, will equally deprecate the change of a Government under which they have acquired, and under which alone they can hope to enjoy theſe ineſtimable advantages.

10. Impreſſed by theſe conſiderations, I have directed much of my attention, during my reſidence in this country, to the improvement of the adminiſtration of juſtice. Both the civil and criminal branches of this department of our Government appeared to me to be of all others in the moſt weak and inefficient ſtate. To their defects, combined with the practice of Government varying the aſſeſſment upon each perſon's eſtate according to an eſtimate of the produce made by its own officers, and taking nine-tenths for the State, I attribute the ſlow progreſs which the country has made towards improvement, and the poverty of the greater part of the Landholders, the Cultivators of the ſoil, and the Manufacturers.

11. The conſtitution of the Criminal Courts was ſtill more defective than that of the civil, and conſequently the moſt daring robberies and other enormities were daily committed throughout the Provinces. To put a ſtop to theſe diſorders, I recommended the eſtabliſhment of the Courts of Circuit under the ſuperintendence of Engliſh Judges, and half-yearly jail deliveries, and the removal of the Nizamut Adawlut, or Superior Criminal Court, to Calcutta. The moſt happy effects have already been felt from this ſyſtem; and when the Police arrangements adopted on the 7th December laſt ſhall have been carried completely into effect, there is every ground to expect that murders, robberies, and other criminal offences, will not be more frequent than muſt neceſſarily be expected from the vices and paſſions to which human nature is ſubject, and which, under the beſt regulated Governments, will always impel ſome individuals to commit the worſt of crimes. But the Courts of Civil Juſtice are in a ſtate which calls aloud for remedy. Improper diſtinctions are made between cauſes; and ſeparate Courts and Eſtabliſhments are unneceſſarily kept up for the trial of them. The Courts for the trial of matters relating to the Revenue, which involve the rights of all the various deſcriptions of Landholders and Cultivators of the ſoil, ſcarcely merit the appellation of Courts of Juſtice. Theſe Courts are ſuperintended by officers whoſe other duties render it impoſſible for them to diſcharge their truſt. The Dewanny Courts, in which civil cauſes not relating to the Revenue are tried, alſo require much reform: the buſineſs of them is of neceſſity much neglected. From the report of the Judges of theſe Courts, it appears that no leſs than ſixty thouſand cauſes remain undecided, the greater part of which have been depending for years: this delay is ruinous to the ſuitors, defeats the end of juſtice, and ſtrikes at the root of the proſperity of the country.

12. To give a clear and diſtinct idea of the meaſures by which I ſhall propoſe to remedy the above, as well as other evils and inconſiſtencies in the Judicial and Revenue branches of the Government, I ſhall firſt ſtate conciſely the outline of the ſeveral arrangements, and ſubjoin the arguments on which they are reſpectively founded:

13. Firſt. To veſt the collection of the Revenue and the Adminiſtration of Juſtice in each collectorſhip in ſeparate officers; to aboliſh the Mahal Adawluts, or Revenue Courts, and to withdraw from the Collectors and the Board of Revenue all judicial powers, thereby limiting their duties and functions to the mere receiving and enforcing payment of the public dues; to transfer the cognizance of the cauſes now tried in the Mahal Adawluts to the Dewanny Adawluts.

14. Second. A Collector to be continued in each collectorſhip. A Court of Dewanny Adawlut to be likewiſe continued in each diſtrict, and in the cities of Patna, Dacca, and Moorſhedabad. All cauſes of a civil nature ariſing within the juriſdiction of theſe Courts, to be firſt tried therein. The Judges of theſe Courts to be magiſtrates of their reſpective diſtricts and cities, as at preſent.

15. Third. A Court of Appeal, conſiſting of three Judges, to be eſtabliſhed at the cities of Patna, Dacca, and Moorſhedabad, and in the vicinity of Calcutta. The juriſdiction of theſe Courts to extend over the ſeveral collectorſhips, and the cities now included in the juriſdiction of the Courts of Circuit. A right of appeal to theſe four Courts to lie from the decrees of the Courts in the ſeveral collectorſhips, and the cities within their reſpective juriſdictions. The Judges of the four Courts to be alſo Judges of Circuit. Theſe four Courts to be denominated, in their civil capacity, Provincial Courts of Appeal for the diviſions of Patna, Dacca, Calcutta, and Moorſhedabad; and in their criminal capacity, Courts of Circuit for the ſame diviſions.

16. Fourth. The ſame eſtabliſhment of officers to perform the executive duties of the Sudder Dewanny Adawlut, and the Nizamut Adawlut.

17. Fifth.

17. Fifth. The 44th and 45th articles of the Judicial Regulations, which require a depoſit from two to five per cent. from the plaintiff upon the inſtitution of a ſuit, to be aboliſhed. The 53rd article of the Judicial Regulations, which allows an appeal only in cauſes for a certain amount, to be reſcinded. An appeal to lie to the four Provincial Courts of Appeal from the deciſions of the Zillah and city Courts within their reſpective juriſdictions, in all cauſes whatſoever. The deciſions of the four Provincial Courts of Appeal to be final only in the following caſes; viz. In ſuits for perſonal property, where the money or the value of the thing claimed or decreed ſhall not exceed one thouſand Rupees. In ſuits for real property being Malguzary (or ſubject to the payment of Revenue to Government) where the annual produce ſhall not exceed five hundred Rupees. In ſuits for real property being Lakerage (or exempt from the payment of Revenue) where the annual produce ſhall not exceed one hundred Rupees. An appeal to lie to the Sudder Dewanny Adawlut from all deciſions paſſed by the four Provincial Courts of Appeal regarding perſonal property, where the money or value of the thing claimed or derived ſhall be more than one thouſand Rupees, and reſpecting the foregoing deſcriptions of real property the annual produce of which ſhall exceed the ſums above ſpecified.

18. Sixth. Native individuals to be permitted, under certain reſtrictions, to proſecute the officers of Government, and Government alſo through the medium of its officers in the Courts of Juſtice, for any injuries which they may ſuſtain in their perſons or property in oppoſition to the exiſting regulations.

19. Seventh. Britiſh ſubjects (the King's officers employed in this country, and the civil and military covenanted ſervants of the Company excepted) not to be permitted to reſide beyond the limits of the town of Calcutta, unleſs they ſhall enter into a bond rendering themſelves amenable to the country Courts of Judicature in any civil actions that may be inſtituted againſt them by Natives. All Britiſh ſubjects (not being King's officers or civil or military covenanted ſervants of the Company) now reſiding beyond the limits of Calcutta, who ſhall omit or refuſe to execute the bond required, to be obliged to repair to Calcutta at the expiration of twelve months from the date of the publication of this order, but to be allowed to continue in the country upon their preſent footing during the above period, for the purpoſe of ſettling their affairs.

20. Eighth. A certain number of authorized Vakeels, or Native Pleaders, to be admitted to plead the cauſes of ſuitors who do not chooſe to plead for themſelves in the different Courts of Juſtice, and no other perſons but thoſe who may be ſo authorized to be permitted to act as Vakeels in the Courts. One or more of theſe authorized Vakeels in each Court to be appointed the Pleader for Government in all ſuits in which they may be proſecutors or defendants.

21. Ninth. The Judges of the Zillah and city Courts to be empowered to propoſe regulations through the Provincial Courts of Appeal of the diviſion, to the Sudder Dewanny Adawlut. Theſe four Courts of Appeal to have the privilege of propoſing regulations to the Sudder Dewanny Adawlut. In like manner the Sudder Dewanny Adawlut to propoſe regulations to the Supreme Government. The four Provincial Courts of Appeal to forward all regulations that may be propoſed to them by the Judges of the Zillah or city Courts to the Sudder Dewanny Adawlut, although they ſhould entirely diſapprove of them, with their reaſons for ſuch diſapproval. The Sudder Dewanny Adawlut likewiſe to forward all propoſed regulations which they may receive from the Provincial Courts of Appeal, to the Governor General in Council. A preamble to be inſerted in all regulations hereafter enacted that may affect the rights or property of the people, containing the reaſons for the enaction of them. All ſuch regulations to be printed, with tranſlates in the Perſian and Bengal languages. The regulations paſſed in each year, and the paragraphs or ſections in every regulation, to be numbered. At the expiration of every year the ſuperintendents of the public preſs to bind up in a ſeparate volume the regulations paſſed during the year, and a ſufficient number of copies to be ſent to the Secretary of Government to be diſtributed to the different Courts of Juſtice, and the officers of Government whom they may concern. A number of copies to be alſo ſent annually to England.

22. Tenth. The office of Preparer of Reports to be aboliſhed, and the ſuperintendence of the Opium Sales to be transferred to the Board of Trade.

23. Eleventh. The office of Salt Comptroller to be aboliſhed. The Salt Department to be placed under the Board of Trade. The Diſtricts of Hidgelee and Tumlook, the offices of Judge, Collector, and Magiſtrate which are held by the Salt Agents of thoſe diviſions, to be annexed to the Collectorſhip of Midnapore. The ſettlement of the lands in Hidgelee and Tumlook to be made with the proprietors, agreeably to the general regulations.

24. Twelfth. The reſidency at Balaſore, the office of Superintendent of the Bazee Zemin Dufter, and the Sudder Canongoes Office, to be aboliſhed.

25. Firſt. *To veſt the collection of the Revenue, and the adminiſtration of Juſtice in each Diſtrict or Collectorſhip, in ſeparate officers. To aboliſh the Mahal Adawluts or Revenue Courts, and to withdraw from the Collectors of Revenue, and the Board of Revenue, all judicial powers, and conſequently to limit their functions to the mere receiving and enforcing payment of the public dues. To transfer the cognizance of all cauſes now tried in the Mahal Adawluts or Revenue Courts to the Courts of Dewanny Adawlut.*

26. The

26. The veſting the Collection of the Revenue, and the adminiſtration of Juſtice in the ſame perſon, and excluding all ſuits between the proprietors and farmers of land and their tenants and under-renters, and all matters relating to the public Revenues from the juriſdiction of the regular Courts of Juſtice, has perhaps contributed more than any other cauſe to retard the improvement of the country. To trace the origin, and to explain the nature of the evils which have ariſen from this arrangement, it will be neceſſary to recur to the early periods of our political exiſtence.

27. Upon our firſt obtaining poſſeſſion of this country, it was expected to be rendered as immediately advantageous as poſſible to thoſe for whom it was acquired. The Government was urged to raiſe a high Revenue, and to provide a large Inveſtment, without being allowed time to inform themſelves of the beſt means of anſwering the public expectations, without material detriment to the country. All other objects were made ſubſervient to theſe two, and individuals readily fell in with the views of the Public, as being moſt favourable to their own. It will accordingly be found that in the civil branch of the Government, all the early arrangements were framed chiefly with a view to the mere collection of the Revenue.

28. The largeſt emoluments were enjoyed by the Officers appointed to this duty, and the Natives conſidered them as the immediate repreſentatives of the Government. Of the above nature were the inſtitutions of the Superviſors and the Provincial Councils, and in practice it is equally ſo of the preſent Collectors. The enacting of regulations to define the rights of individuals was little attended to, and the adminiſtration of juſtice was conſidered as a ſubordinate duty attached to the office of Collector of the Revenue. To this day all regulations reſpecting the adminiſtration of juſtice are paſſed in the Revenue department, although no two departments of Government can be more unconnected than finance and the adminiſtration of juſtice, nor can any reaſons but thoſe above-ſtated, be aſſigned why the name and buſineſs of the one ſhould be merged in that of the other. Conſiſtently with the ſame principles, all ſalaries and emoluments continue to be annexed to the office of Collector of the Revenue. The Collector receives no ſalary as Judge of the Court of Juſtice, nor as Magiſtrate of his diſtrict. Theſe two offices are conſidered as appendages to that of Collector, and the duties of the two former offices ſtand ſtill whenever they interfere with thoſe of the latter. No blame is to be attributed on this account to the Collector. Such is the predicament in which he is placed, that he muſt neceſſarily give the preference to his Revenue duties, or riſk both his reputation and fortune. Neither his exertions or omiſſions in his capacity of Judge meet the public eye, but the leaſt failure in realizing the Revenue is immediately noticed, and ſubjects his character to imputation, beſides occaſioning a diminution in his Commiſſion. The landholders and farmers are well aware of theſe circumſtances, and an alarm of failure of the Revenue is invariably brought forward to deter the Collector from liſtening to complaints againſt their exactions. On the other hand, the ryots and undertenants of the landholders and farmers, who are equally well acquainted with the predicament in which the Collector is placed, inſtead of conſidering him in the light of an impartial judge, look upon him as a party againſt them, from whom they can expect no redreſs. So deeply indeed had theſe ideas of rendering every thing ſubſervient to the collection of the Revenue taken root, that, as late as the year 1782, we find farmers gravely urging their holding lands of Government in farm, as a plea for claiming exemption from proſecution in the Courts of Juſtice by their creditors.

29. We adopted an erroneous ſyſtem for the internal Government of the country in the outſet. The evils aroſe out of the ſyſtem, and they were ſuch that, during its continuance, no regulations could remedy. The greater part of the country was let in farm, upon an eſtimate of its produce made by the Officers of the Government. It became neceſſary therefore to give a decided ſupport to thoſe who contracted for the collection of the public Revenue. The ſeaſon for making the heavy collections is ſhort. If the farmers or landholders had been reſtrained by proſecutions in a Judicial Court, they would not have been able to realize what they had engaged to pay to Government. The rights and nature of the tenures of the Zemindars, and the different deſcriptions of landholders and cultivators of the ſoil, and the means which it was lawful for landholders or farmers to adopt to realize their own dues or thoſe of the Public, were not aſcertained. The vague term of uſage was the only rule for deciding upon any queſtion reſpecting the Revenue, and the rights of thoſe concerned in the payment of it; and as cuſtom varies in almoſt every diſtrict, and precedent might be pleaded in juſtification of every ſpecies of exaction and oppreſſion, the referring of ſuch cauſes to a Court of Juſtice, beſides embarraſſing the farmer, would have been nugatory. The Judge, for want of eſtabliſhed regulations, would have been at a loſs for rules to guide his deciſions, and the Government would have been diſtracted by numerous references on which they were not ready nor perhaps qualified to decide. The Government was in conſequence obliged to ſhut its eyes to what paſſed in the collection of the Revenue, and to tolerate what it was not prepared to remedy. Interruptions in the collections was the plea for this forbearance; but, in fact, the practices that were reſorted to for the purpoſe of enforcing payment of them, were ſuch as could not have been defended in a regular Court of Juſtice. It was accordingly found neceſſary, at a very late period, to confirm and ſtrengthen the juriſdiction of the Collector over Revenue cauſes, by declaring that all complaints for oppreſſions and undue exactions, "whether made by any Collector or other perſon whatſoever, whether employed in the collections officially or hereditarily, in the different gradations from Government to the Ryots," ſhould be cognizable only by the Collector of Revenue.

30. I do not hesitate to pronounce, that whilst this order exists improvement is not to be hoped for; and that the regulations which we are daily framing to promote the cultivation of the country, and to raise the value of landed property, will be scarcely known and still less felt by the body of the people.

31. There is no class of men which Government should watch with greater jealousy, and over whom the regulations should have a stricter control, than the Officers who are entrusted with the collection of the public Revenue. It is necessary to arm them with powers to enforce their demand in the first instance, otherwise individuals, under the pretext of disputing the justness of it, might protract the payment of what is due from them, and render the collection of the public Revenue either impracticable, or an endless source of trouble and litigation. But to prevent the abuse of this power, there should be Courts of Justice ready to punish oppression and exaction, and the people must be satisfied that the remedy will be certain and effectual, and that it can be expeditiously obtained. The value of landed property is regulated by the profit which the possessor is certain of deriving from it. If the people know that there is a possibility of any part of the profit arising from the improvement of an estate being extorted from the proprietor by the Officers of Government, the value of the possession must be considered as of a very precarious nature. As it cannot therefore be supposed that those who are most likely to commit or connive at acts of injustice will afford redress against themselves, nothing can be more preposterous than to give the exclusive cognizance of all disputes between the proprietors and cultivators of the lands to the Collectors of the Revenue.

32. It may be said that Government are ever ready to receive complaints of mal-administration preferred against the Collectors, and that enquiries of this nature are now depending. Let us examine whether this remedy for the evil is efficacious. The Collector unites in his own person the high powers of Judge in all matters of property, of Magistrate, and of Receiver of the Revenue; he is the channel of the information upon which Government forms its determination of the Revenue to be assessed on each estate in his district, and through which it communicates with its subjects; he may suppress regulations which affect their most valuable rights, and the most important arrangements regarding property. In these various capacities there is not an individual in his district whose person and property is not some time or other within the reach of his authority: such power vested in an individual, and at a great distance from the seat of supreme controul, excites terror in the minds of the people, instead of inspiring them with confidence in its protection; and as they can form no judgment of our Government, but as it is thus shewn to them in our representative the Collector, there is little encouragement for them when oppressed to rely upon our justice for relief. By the operation of these causes, we are to account for whole provinces silently submitting for years to oppression, and for the mal-administration of Collectors having never reached the ear of Government, until despair getting the better of the terrors of power, the people flock to the Presidency to impeach their oppressor. When the complaint has been brought before Government, what is the result? If the enquiry into the conduct of the offender is to be held on the spot, there is no Court of Justice in which it can be made; the offender himself is the sole and chief Magistrate of the country: in this case, one of the alternatives is to depute a person to the district, with special powers to enquire into his conduct; but how weak and inefficient has this expedient proved in every case in which it has been adopted. To be selected as an instrument, for the sole purpose of bringing to light the conduct of a fellow servant, is considered an invidious task, and the reflections which it is expected to incur, must have operated in many instances to prevent a due investigation; but whatever may have been the zeal of the person deputed, it has seldom proved sufficient to cope with the influence which the accused retained: his partizans on the spot have recourse to every means to counteract enquiry, and the people, uncertain of the issue, and apprehensive of the accused being restored to his station, are easily deterred from standing forward to prosecute. If the enquiry is to be made at Calcutta, by whom is it to be conducted? The time of the Supreme Government cannot be given up to a long and intricate investigation, and there are many objections to committing it to any public Officer. At all events the oppressed must repair to the Presidency, and wait the result of a tedious inquiry at a distance from their occupations, and often at the risk of their health. A few individuals may be induced to encounter these difficulties, but the major part will rather submit in silence to the oppression: but supposing the charge to be proved, and the Collector to be dismissed from his office, it does not repair the injury done to the country in the depression of industry, and the discouragement of commerce and agriculture, nor obviate the still greater evils arising from the disgust which his conduct must necessarily excite against our Government. Nor does the evil stop even here; the people see that the power which their degraded ruler made use of to oppress the country is perpetuated in his successors; it is in existence, although it may for a time lie dormant, and if the new Collector should be wise and upright, they know not but in a few months or years the district may again be committed to one destitute of both these qualities. From experience of past oppressions, they dread the recurrence of them in future, and the same distrust in the protection of Government continues to pervade their minds. To remove these impressions, which operate so forcibly to the depreciation of the value of landed property, there must be no power allowed to exist which can be converted into the means of oppression.

33. I should not hesitate therefore, under almost any circumstances, to recommend the adoption of the proposition above stated. But as the demand upon each individual's estate

is fixed for ten years, and I truſt in perpetuity, the only circumſtance on which any plauſible argument could be founded in favour of arming the Collectors with thoſe extraordinary powers, no longer exiſts. Almoſt the whole of the Revenue being raiſed upon the land, the difficulty of collecting it will daily diminiſh, in proportion as the produce increaſes by improvement above the amount of the public aſſeſſment. The Collector will have little more to do than to open the regiſter of the rent roll, and to demand the payments at the fixed periods, and to have recourſe to the property of defaulters for realizing arrears. It is not neceſſary for the execution of this duty, that the Collectors ſhould be either Judges or Magiſtrates.

34. It may be ſtated againſt the propoſition now under diſcuſſion, Firſt, That when the Collectors are deprived of their judicial powers, they will loſe their weight and importance in the eyes of the Natives, and that they will not have influence ſufficient to enforce the payment of the public Revenues. Secondly, That the landholders will be unable to realize their rents from their ryots and under-renters, when liable to be cited by them at all times before a Court of Juſtice, and conſequently, that they will be unable to diſcharge the public Revenues.

35. To the firſt of theſe objections it may be anſwered, that it has been already ſhewn, that it is chiefly the dread of the power of the Collector and his Officers (who are at preſent under no control on the ſpot, and againſt whoſe oppreſſions or extortions no redreſs can be obtained but by a formal impeachment at Culcutta) that renders landed property of ſo little value. This terror therefore, which the authority now veſted in the Collectors excites in the minds of the people, is not a benefit, but the great evil that is to be eradicated. It is conſequently eſſential that they ſhould be diveſted of whatever renders them formidable; and that the powers only which are neceſſary to enable them to collect the public dues ſhould be preſerved to them, and that they ſhould exerciſe even theſe at their peril. For the immediate collection of the public dues the Board of Revenue and the Collectors will poſſeſs the ſame coercive means as at preſent. It is not the powers of Judge and Magiſtrate with which the Collectors are veſted, nor their influence as Collectors, but the real and perſonal property of the landholders (and their perſons in the laſt reſort) that are Government's ſecurity for the punctual diſcharge of the Revenue. This ſecurity will be had recourſe to in caſe of their falling in arrear, in the ſame manner as at preſent. The Collector will ſend information of the arrears to the Board of Revenue, who will direct the neceſſary proceſs to be iſſued for the ſale of the lands or property of the defaulter, or cauſe him to be confined in the public jail as a debtor to the ſtate. This is preciſely the mode of recovering arrears at preſent, nor will it be leſs effectual under the propoſed ſyſtem.

36. It is true that the landholders, if they think that any demand which may be made upon them is unjuſt under their engagements, will be at liberty to try it in a Court of Juſtice. But as they will be obliged to pay the demand in the firſt inſtance, or at all events to give ſecurity for the diſcharge of what may be adjudged againſt them, this privilege, although it will ſecure them from extortion, will not in the leaſt impede the collection of the Revenue.

37. The ſecond objection has as little foundation as the firſt.

38. To deny the great body of the people the right of citing thoſe who are moſt likely to oppreſs them before a Court of Juſtice, for fear the privilege ſhould induce them to withhold what they ought to pay, would be to entail injuſtice upon multitudes for the diſhoneſty of a few. People in general cannot delight in litigation; although there are, no doubt, ſome individuals who are influenced by a ſpirit of litigiouſneſs, and more who would go to law, if they found that they could by that means withhold what they ought to pay. But a ſpeedy and impartial adminiſtration of juſtice muſt always be an effectual remedy againſt ſuch frauds. We might with ſafety perhaps rely on the operation of theſe principles as a ſufficient remedy againſt the evil preſumed. But a more effectual proviſion has been made againſt it.

39. The regulations paſſed on the 20th July laſt, veſting the different deſcriptions of landholders and farmers of land with a power to diſtrain, and ſell the crops and all perſonal property belonging to their defaulting ryots or under-renters, without any previous application to the Officers of Government, afford them a more ready and certain means of realizing their juſt arrears than they ever yet poſſeſſed; at the ſame time that they are reſtrained by ſevere penalties from abuſing the power for the purpoſes of exaction. Notwithſtanding therefore the ryots or under-tenants ſhould chooſe to be litigious, or attempt to withhold their rents, the landholder will have it in his power, in the firſt inſtance, to realize his demand, and if it does not exceed what he is entitled to, the complainants againſt him will be the only ſufferers.

40. Second. *A Collector to be continued in each collectorſhip; a Court of Dewanny Adawlut to be likewiſe continued in each diſtrict, and in the cities of Patna, Dacca, and Moorſhedabad. All cauſes of a civil nature ariſing within the juriſdiction of theſe Courts to be firſt tried therein; the Judges of theſe Courts to be Magiſtrates of their reſpective diſtricts and cities as at preſent.*

41. The public aſſeſſment on the lands being aſcertained and fixed, and all judicial matters being propoſed to be referred to the Courts of Juſtice, the duty of the Collector will neither be laborious or difficult; it may with ſafety be committed to many of the head aſſiſtants, moſt of whom have been actively employed in the concluſion of the ſettlement, and have at different times had the temporary charge of the collectorſhips, to which they

are attached during vacancies or the abſence of the Collector. They are all upon the ſpot; the transfer, therefore, of the office of Collector, to ſuch of them as may be thought fit for the ſituation, will not be attended with the leaſt difficulty or interruption to the collections.

42. With reſpect to ſuch of the preſent Collectors as may be appointed Judges of the Provincial Courts of Appeal, or of the Zillah Courts, whether in the diſtricts in which they are now ſtationed, or in any other part of the country, they will only have, upon their removal, to make over charge of the collections, and the Accounts of the ſettlement and other Revenue Papers and Records, to the perſons appointed Collectors. The Judges of the Zillah Courts will perform the ſame judicial duties which are now diſcharged by them in their double capacities of Judge and Collector. Having been employed in the concluſion of the ſettlement, they muſt of courſe be well acquainted with the regulations reſpecting the public Revenue, and the rights of all the various deſcriptions of Landholders and Cultivators of the ſoil, as defined and declared during the progreſs of it, and conſequently muſt be well qualified to decide upon all caſes relating to it which will come before them; and as their whole time will be given up to the judicial buſineſs, and they will have no concern whatever in the collection of the Revenue, there can be little doubt but that they will adminiſter juſtice with impartiality and diſpatch.

43. Third. *A Court of Appeal, conſiſting of three Judges, to be eſtabliſhed at the cities of Patna, Dacca, and Moorſhedabad, and in the vicinity of Calcutta. The juriſdiction of theſe Courts to extend over the ſeveral collectorſhips and the cities now included in the juriſdiction of the Courts of Circuit.*

44. *A right of Appeal to theſe four Courts to lie from the decrees of the Courts in the ſeveral collectorſhips and the cities within their reſpective juriſdictions. The Judges of theſe four Courts to be alſo Judges of Circuit; the four Courts to be denominated in their civil capacities, Provincial Courts of Appeal for the diviſions of Patna, Dacca, Calcutta, and Moorſhedabad reſpectively; and in their criminal capacities, Courts of Circuit for the ſame diviſions.*

45. Theſe Courts will be the great ſecurity to Government for the due execution of the regulations, and the barriers to the rights and property of the people.

46. The offices of Judges of theſe Courts will be the firſt in importance in the civil line; the perſons ſelected to fill them ſhould be diſtinguiſhed for their integrity, abilities, and knowledge of the manners, cuſtoms, and languages of the Natives; and their allowances ſhould be proportioned to the greatneſs of their truſt. The deciſions of theſe Courts will command reſpect; and, at the ſame time that they will give ſecurity to property, and afford protection to the people, their weight and influence will contribute greatly to the vigour and ſtability of our internal Government.

47. The Judges of theſe Courts, in their capacity of Judges of Circuit, will poſſeſs exactly the ſame powers as the preſent Judges of Circuit, with this great additional advantage, that they will be able to complete the jail deliveries in one half the time in which they are now accompliſhed. The ſenior Judge ſhould make the Circuit of one half the ſtations within their juriſdictions, whilſt the other two perform the Circuit of the remainder. In addition to the great advantages of expediting the trials, the duty of the Circuit will be rendered eaſy to the Judges, and leave them ample time for the diſcharge of their duties as a Court of Appeal in civil cauſes, and alſo for the trial of crimes and offences committed within the cities; for which laſt purpoſe they ſhould be directed to hold a Criminal Court on the firſt of every month (excepting when they are upon the Circuit) and continue their ſittings until ſentence is paſſed upon all perſons committed or held to bail for trial in the preceding or any former month, unleſs from the non-attendance of witneſſes or other cauſes, they ſhould find it neceſſary to poſtpone the completion of any trials to a future ſeſſion.

48. An appeal ſhould lie from theſe Courts in their civil capacity to the Sudder Dewanny Adawlut. In their capacity of Judges of Circuit, they will be ſubordinate to the Nizamut Adawlut, agreeably to the exiſting regulations for the department of Criminal Juſtice.

49. At preſent there is no appeal from the deciſions of the Zillah or City Judges, or the Collectors of the Revenue, but to Calcutta. The great diſtance renders it impoſſible for Government to control the conduct of the Judges and Collectors with effect, and deters many ſuitors, who think themſelves aggrieved, from ſeeking redreſs. The eſtabliſhment of the propoſed Provincial Courts of Appeal obviates this defect; perſons who may think themſelves injured by the decrees of the Zillah or City Courts, will have an appeal to a moſt reſpectable Court almoſt on the ſpot.

50. Theſe Courts will have under their charge the Records of all the Criminal trials, as well as thoſe of their deciſions in appeal from the Zillah and City Courts. A great part of the property of the country will be held under their decrees; and their deciſions on caſes and the rights of individuals will in many inſtances, in a courſe of time, have the force of law; it will be of the utmoſt importance, therefore, to provide for the preſervation of the Records of theſe Courts. This will be impoſſible if they are ſubject to be removed from one place to another as the ſenior Judge may think proper to change his reſidence. For theſe reaſons, and that the Court may have a proper and fixed place to meet with due form, I

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am of opinion that a Court-houſe ſhould be built at Patna, Dacca, and Moorſhedabad, and in the vicinity of Calcutta, with apartments for the accommodation of the ſenior Judge and the Regiſter, in order that they may be always on the ſpot for the tranſaction of the executive buſineſs of the Courts. The expenſe will be inconſiderable, but the advantages from having ſuch buildings will be great. When theſe judicial arrangements are carried into effect, Government will be able to render the acceſs to juſtice ſtill more eaſy to the poorer ſort of people, by erecting petty Courts in each diſtrict or pergunnah, under the ſuperintendance of the Cauzy, or ſome other public Officer; or by veſting a certain number of the principal landholders of approved character with a power to ſettle trifling cauſes, whether of a civil or criminal nature.

51. Fourth. *The ſame eſtabliſhment of Officers to perform the executive duties of Sudder Dewanny Adawlut, and the Nizamut Adawlut. The buſineſs of the two Courts to be kept diſtinct as at preſent.*

52. Both theſe Courts conſiſting of the Members of the Supreme Board, there is no neceſſity for there being ſeparate eſtabliſhments of Officers for them. I would therefore recommend, that there be but one Regiſter and one eſtabliſhment of native Officers for both theſe Courts. The names of the Courts ſhould be continued, and the buſineſs of each be kept diſtinct as at preſent, the Judges of Circuit and Magiſtrates tranſmitting all papers relating to the adminiſtration of Criminal Juſtice and the Police to the Nizamut Adawlut, and all papers relating to Civil Juſtice to the Sudder Dewanny Adawlut.

53. Fifth. *The 44th and 45th articles of the Judicial Regulations, which require a depoſit from two to five per cent. from the Plaintiff upon the inſtitution of a ſuit, to be aboliſhed. The 53d article of the Judicial Regulations, which allows an appeal only in cauſes of a certain amount, to be reſcinded. An appeal to lie to the four Provincial Courts of Appeal, from the deciſion of the Zillah and City Courts within their reſpective juriſdictions, in all cauſes whatſoever. The deciſions of the four Provincial Courts of Appeal, to be final only in the following caſes; viz. in ſuits for perſonal property, where the money or the value of the thing claimed or decreed ſhall not exceed one thouſand rupees. In ſuits for real property, being Malguzary (or ſubject to the payment of Revenue to Government) where the produce ſhall not exceed five hundred rupees. In ſuits for real property, being Lackarage (or exempt from the payment of Revenue) where the annual produce ſhall not exceed one hundred rupees. An appeal to lie to the Sudder Dewanny Adawlut, from all deciſions paſſed by the four Provincial Courts of Appeal regarding perſonal property, where the value of the thing claimed or decreed ſhall not be more than one thouſand rupees, and reſpecting the foregoing deſcriptions of real property, the annual produce of which ſhall exceed the ſums above ſpecified.*

54. The two firſt-mentioned regulations were enacted to check the ſuppoſed litigiouſneſs of the Natives of this country. But the number of cauſes depending in the ſeveral Courts, is a proof that theſe regulations have not been productive of the intended effect; at the ſame time that they muſt be the cauſe of much inconvenience and hardſhip to the ſuitors. If a perſon having a claim to prefer, cannot raiſe the amount of the depoſit, or give ſecurity for the payment of it, in caſe the cauſe ſhould be decided againſt him, he muſt either forego his claim, or make oath that after payment of his debts he is not worth more than one hundred rupees, excluſive of the amount of the depoſit, and alſo procure two credible witneſſes to ſwear that they believe ſuch oath to be true. Before a claimant can conſcientiouſly take this oath, he muſt make a complete adjuſtment of his affairs. Beſides the inconvenience and often impoſſibility of complying with this regulation, a perſon may have a variety of objections to diſcloſe the ſtate of his affairs in a Court of Juſtice. Perſons ſuing under this regulation are likewiſe liable to be impriſoned, if the Judge ſhould deem their ſuit vexatious. To many individuals theſe muſt be unſurmountable impediments to proſecuting for their rights. But to the ill-diſpoſed they are no obſtacle to the inſtitution of an unjuſt claim. If they loſe their cauſe, however they may have harraſſed their opponent, or whatever may be the expenſe to which they have ſubjected him, the worſt they can ſuffer is an impriſonment of two months, after which they are diſcharged free of all coſts.

55. The depoſit is taken by Government, and the party caſt is compelled to pay it, (in addition to the authorized fees of Court, the charge of his own and his adverſary's vakeel, and other unavoidable expenſes attending a ſuit) although it ſhould appear that he had ſufficient grounds for proſecuting or defending the cauſe. This tax therefore which the people are obliged to pay for having juſtice adminiſtered to them, at the ſame time that it debars many from recovering their rights and fails of its intended effect, has a further oppreſſive operation, by puniſhing equally all ſuitors whether their cauſes prove to be litigious or not. The fact is, that the evil which this regulation is intended to obviate is aſcribed to a wrong cauſe. It is not to be attributed to the litigiouſneſs of the people, but with more truth to the dilatorineſs and inefficiency of the adminiſtration of juſtice. From the Collectors not having time to attend to the judicial buſineſs, many years often elapſe before ſuits are brought to a deciſion. This delay encourages the evil-minded to withhold what is due from them, or to inſtitute proſecutions to gratify private reſentment. They are certain that a great length of time will elapſe before the cauſe is brought to a deciſion, and truſt that by ſome means or other they ſhall be able to force their opponent into a compromiſe, or obtain their ends. If they have the property in their poſſeſſion, they are at all events ſure of enjoying it until the deciſion of the ſuit. The above cauſes account for the many thouſand claims that are now depending in ſome of the Courts. Theſe evils can only be remedied by ſpeedy and im-

partial decisions, and punishing the litigious according to the circumstances of the case; and not by imposing a fine upon all suitors indiscriminately, and then allowing their causes to remain for years undecided.

56. As fewer suits will be instituted, and those which may be preferred will be more expeditiously decided, when the time of the Judges is entirely given up to the administration of justice, it appears to me expedient in every point of view, to discontinue the exaction of this per centage on the amount of suits in future.

57. The third regulation proposed to be repealed, appears to have been enacted upon a supposition that the Court of Appeal would not have had time to decide upon the number of petty causes which it was apprehended would have been brought before it, had the right of appeal been unrestricted. Although it appears to me necessary to prescribe some limitation to appeals in the last resort to the Sudder Dewanny Adawlut, I am at the same time of opinion, that the decisions of the Zillah and City Courts, in which causes are tried in the first instance, ought not to be made final in any cases whatsoever. By the above-mentioned regulation, an appeal is not allowed from the decision of the Zillah Courts, in causes respecting personal property, unless the value of it exceeds one thousand Sicca rupees. Much the greater proportion of the suits instituted must fall below so considerable a sum, and consequently the major part of the suitors, who consist of the cultivators of the land, manufacturers, and traders, have no remedy against erroneous or unjust decisions.

58. The limitation with regard to landed property, appears to me particularly oppressive. The decrees of the Zillah Courts respecting the right to landed property are final, unless it pays a Revenue to Government of one thousand Sicca rupees per annum. This is a considerable property, supposing it to be assessed at the highest rate; and it would be found, that the greater part of the estates in the country do not pay this sum: but the amount of the public assessment is by no means a certain criterion for judging of the value of an estate. Lands that pay a thousand rupees per annum to Government, frequently yield much more to the Proprietor. This disproportion between the public assessment on an estate, and the actual produce of it daily must become greater, and the instances of it be more frequent now that the talooks and small estates have been separated from the authority of the Zemindars, and that the public demand upon them has been fixed. The above limitations afford room for the exercise of a wide and destructive species of oppression upon the husbandmen, traders, and manufacturers, as well as upon all the lower orders of the people; but, by allowing an appeal from the Zillah and City Courts in all cases to the four Provincial Courts, (the Judges of which will have sufficient time to hear the number of appeals which may be expected to be brought before them) this great defect in the existing judicial system will be remedied, and the suits of the above very valuable orders of the community, however small may be their amount, will be tried with the same circumspection and attention to the principles of justice as causes of magnitude. It appears to me necessary to declare the decision of the Provincial Courts of Appeal final in the cases proposed, as the time of the Sudder Dewanny Adawlut might otherwise be occupied by causes for a small amount appealed from litigious or other motives, and the decision of appeals in the last resort be in consequence delayed, to the great prejudice of the suitors, and of the general administration of justice.

59. Sixth. *Native individuals to be permitted, under certain restrictions, to prosecute the Officers of Government, and Government also, through the medium of its Officers, in the Courts of Justice, for injuries which they may sustain in their persons or property, in opposition to the existing regulations.*

60. There is always a danger that those regulations will be transgressed by the Officers of Government, who, from being servants of the state, are apt to consider themselves above their controul, and, in this country especially, to use the authority with which they are entrusted for the purposes of oppression. Whilst such ideas prevail, the people can never be satisfied that their property is secure.

61. At present the Collectors and Native Officers of Government, employed in the Collection of the Revenue, are not amenable to any Courts of Justice for acts done in their official capacity; if they are guilty of oppression, the injured, instead of having it in his power to cite them before an uninterested Judge on the spot, and to claim the enforcement of justice against them, in the same manner that he would against any private individual, has no mode of obtaining redress, but by the uncertain and inefficient one of petitioning the Board of Revenue or the Supreme Government. If the petition is received, it is generally referred back to the Collector for report, except in cases that bear a strong appearance of corruption, or which may be otherwise of so flagrant a nature as to render them objects of serious investigation; besides the delay which is incurred by this procedure, an impartial enquiry and report cannot be expected from Collectors in general, if the complaint is against themselves, or the Officers dependant on them. When the report is transmitted, the complainant knows not what it contains, nor has he any opportunity of remarking upon it; upon these defective materials the decision is passed. The reports of many Collectors will be impartial, but there is no check to prevent their making the matter appear in what light they please; if the Collector or Officer is found in the wrong, the former is perhaps censured, or the latter is dismissed; this is but slight satisfaction to the party injured, and it affords no security against the repetition of similar oppressions upon

others.

others. All diſputes alſo between Government and individuals, relating to the adjuſtment of Accounts, and the variety of complicated concerns regarding the public Revenue (which involve indeed all queſtions reſpecting the rights of the proprietors and cultivators of land) are adjuſted by this ex parté correſpondence between Government and its Officers, and to which they alone have acceſs: there is no regular trial in a Court of Juſtice, nor has the ſubject any opportunity allowed him of being fairly heard. All claims and diſputes between the landholders and their tenants and under-renters, are ſettled in the before-mentioned irregular manner. A reference to the proceedings of the Supreme Government in the Revenue Department, and of the Board of Revenue, will prove the juſtneſs of the above remarks, and ſhew one of the principal cauſes of the depreciation of the value of landed property, and the ſlow progreſs which has been made in the improvement of the country.

62. For the above reaſons I would recommend that where Government is a party with its ſubjects in diſputes regarding property, it ſhould ſubmit its rights to be tried through the medium of its Officers in the Courts of Juſtice, and that the landholders and all other perſons be permitted to proſecute the Collectors of the Revenue in the ſame Courts, for any ſums which they may exact from them beyond what they are bound to pay by their engagements, or for any acts done in oppoſition to the regulations. The Collectors, and all the Officers concerned in the collection of the Revenues, ſhould therefore be obliged to render themſelves amenable to the Courts of their reſpective diſtricts for acts done in their official capacity. If a ſuit is inſtituted againſt any Officer of a Collector, and the act complained of ſhould appear upon trial to be contrary to the regulations, and not expreſsly authorized by the Collector, in ſuch caſe the Officer, having acted at his own peril, ſhould be made reſponſible for the damages. On the other hand, if the act complained of ſhall be found to have been authorized by the Collector, but at the ſame time contrary to the regulations, a decree ſhall be paſſed againſt the Collector for ſuch amount, including coſts and damages, as the Court may think equitable, previouſly allowing the Collector to enter into a defence of the ſuit. The Collectors ſhould be made reſponſible for all decrees paſſed againſt them in the caſes above mentioned, as well as in ſuits that may be inſtituted againſt them in the firſt inſtance, and ſhould not be allowed to inſert the amount in their public Accounts, unleſs from the peculiar circumſtances of the caſe they ſhall be deemed entitled to indemnification from Government. The adoption of the above rules will effectually prevent, in future, the tyranny and oppreſſion which has been ſo frequently exerciſed throughout the country by the Native Officers employed in the collections, and compel the Collectors to adhere ſtrictly to the regulations and inſtructions preſcribed for their guidance. On the other hand, if groundleſs ſuits or accuſations are preferred againſt the Collectors, or any perſons under their authority, the Courts of Juſtice will of courſe cauſe the complainants to indemnify them for any expenſe they may have incurred in the courſe of the ſuit, and award damages to them according to the circumſtances of the caſe. The commercial Agents and Reſidents, and their Officers, ſhould alſo be made amenable to the Courts of Juſtice for acts done in their official capacity, equally with the Collectors and Officers employed in the collection of the Revenue, and the above rules reſpecting the defence of ſuits inſtituted againſt the latter, ſhould likewiſe be extended to the former.

63. Upon ſimilar grounds the executive Officers of the Courts of Juſtice ſhould be conſidered to be liable to proſecution in their reſpective Courts, for all unlawful acts done in their official capacity.

64. From the very reſpectable footing on which the judicial offices are propoſed to be placed, and the care which it is to be preſumed will always be taken to ſelect perſons who are beſt qualified by abilities and integrity to fill them, I am perſuaded that inſtances of corruption or other miſconduct in any of the Judges will rarely occur. It is neceſſary, however, upon general principles, that ſuch caſes ſhould be provided againſt, and the following meaſures appear to me beſt calculated for the purpoſe.

65. The four Provincial Courts of Appeal ſhould be empowered to receive any charges that may be preferred to them againſt the Judges of the Zillah or City Courts; but to prevent the characters of theſe Judges being wantonly aſperſed, rules ſhould be laid down to deter people from making groundleſs accuſations. The Provincial Courts of Appeal ſhould not be permitted to make any enquiries in the firſt inſtance, into the charges that may be preferred againſt the Zillah or City Judges, but ſhould be directed to forward them to the Sudder Dewanny Adawlut. This Court ſhould iſſue a ſpecial commiſſion to the Provincial Courts of Appeal to make ſuch enquiries, and to take ſuch evidence reſpecting the charges, as it may think adviſable. The obſervance of this formality will be eſſential. It will not obſtruct the bringing forward of well-founded complaints, at the ſame time it will operate to deter people from preferring groundleſs charges. Were the Provincial Courts of Appeal to be permitted to proceed to enquire into ſuch charges without a previous reference to the Sudder Dewanny Adawlut, they might, from prejudice, miſrepreſentation, or other motives, be induced to give too ready an ear to them.

66. To delegate to the Provincial Courts of Appeal ſuch a power, would in fact be making the Judges of the Zillah and City Courts perſonally ſubject to their authority. This would ſoon deprive the Zillah and City Judges of all weight and conſequence in the eyes of the people, and leſſen that reſpect with which it is neceſſary they ſhould look up to their deciſions. The Judges of the Provincial Courts of Appeal ſhould poſſeſs no authority over the

Judges

Judges of the Zillah and City Courts perſonally. Their control over them ſhould be only that of a ſuperior Court empowered to reviſe their decrees when regularly brought before them in appeal.

67. From the high authority of the Provincial Court of Appeal, and the perſonal characters of the Judges, who, it is to be hoped, will always conſiſt of men diſtinguiſhed for their ability and integrity, it may be expected that any ſpecial enquiry which they may be commiſſioned by the Sudder Dewanny Adawlut to make into charges againſt the Zillah or City Judges, will be conducted with the greateſt impartiality. If it ſhould appear from the reſult, that there are ſufficient grounds for the charge, I would recommend, where, from the circumſtances of the caſe it ſhall appear adviſable, that a proſecution be inſtituted againſt the accuſed in the Supreme Court of Judicature, and that the expenſe of the proſecution be defrayed by Government.

68. With reſpect to the Judges of the four Provincial Courts of Appeal, it is to be preſumed that inſtances of corruption or miſconduct will be ſtill more rare amongſt them; but if any charges ſhould be preferred againſt them to the Sudder Dewanny Adawlut, and upon enquiry there ſhould appear ſufficient reaſon to believe them well founded, the accuſed ſhould be brought to Calcutta, that the enquiry may be conducted by the Sudder Dewanny Adawlut, or Commiſſioners conſiſting of the Judges of the other Provincial Courts appointed for the purpoſe, or other ſpecial means be adopted, ſuitable to the circumſtances of the caſe. If there ſhould appear grounds for the charge, I would recommend, as in the caſe of the Judges of the City and the Zillah Courts, that where the circumſtances of the caſe ſhall render it adviſable, the accuſed be proſecuted in the Supreme Court of Judicature, by the Law Officers of Government. In this Court he will be certain of meeting with an impartial trial. His character will be vindicated, if the charge ſhould be groundleſs; and ſhould he be found guilty, he will not only meet with the puniſhment of the law for the offence, but forfeit the ſervice, and be rendered infamous in the eyes of his country.

69. Seventh. *Britiſh ſubjects (the King's Officers employed in this country, and the civil and military covenanted ſervants of the Company excepted) not to be permitted to reſide beyond the limits of the town of Calcutta, unleſs they ſhall enter into a bond, obliging themſelves to ſubmit to the juriſdiction and the decrees of the Country Courts of Judicature in any civil actions that may be inſtituted againſt them by Natives. All Britiſh ſubjects (not being King's Officers, or civil or military covenanted ſervants of the Company) now reſiding beyond the limits of Calcutta, who ſhall omit or refuſe to execute the bond required, to be obliged to repair to Calcutta at the expiration of twelve months from the date of the publication of this order, but to be allowed to continue in the country upon their preſent footing, during the above period, for the purpoſe of ſettling their affairs.*

70. The neceſſity for adopting this regulation has been long felt, and for the reaſons aſſigned in the preliminary remarks to theſe propoſitions, it will daily become more urgent, as the reſtrictions on the trade between this country and Great Britain may be leſſened or withdrawn. Britiſh Merchants have a ready means of recovering their claims upon Natives by application to the Country Courts. But the latter have no mode of obtaining redreſs againſt the former, but by a proſecution in the Supreme Court of Judicature at Calcutta. There are many Britiſh merchants and traders reſiding in the interior parts of the country of moſt reſpectable character, and whoſe dealings with the Natives have ever been regulated by the moſt fair and liberal principles. But there are and muſt always be many of oppoſite characters. The cultivators of the ſoil, and the manufacturers, are the claſs of people moſt likely to ſuffer from the oppreſſion or unfair dealing of merchants and traders of the latter deſcription. To lay them under the neceſſity of repairing perhaps many hundred miles to proſecute their claims upon ſuch perſons in a Court judging and deciding by laws, and in a language with both of which they are equally unacquainted, and at an expenſe which none but the opulent can ſupport, is nearly tantamount to precluding them from all redreſs. To render the remedy of the weak againſt the ſtrong ſo difficult, whilſt the former are enabled to obtain redreſs againſt the latter with ſuch facility, is both unjuſt and impolitic. The propoſed regulation will afford a permanent ſecurity to the trading part of the people againſt the oppreſſions of private merchants and traders, and at the ſame time give them a confidence in the juſtice of our Government, and convince them of our ſolicitude for their welfare. Such of theſe merchants and traders as wiſh to carry on their commerce upon fair principles, cannot with reaſon object to ſubmit their diſputes with the Natives to Courts ſo reſpectable as thoſe in which it is now propoſed to render them cognizable, eſpecially as they will have an appeal to the Supreme Government, in its capacity of a Court of Sudder Dewanny Adawlut, whenever they may be diſſatisfied with the deciſions of the Zillah or City Courts, or (in certain caſes) the Provincial Courts of Appeal. At all events the intereſts of the body of the people and the public ought not to be made ſubſervient to the views of individuals.

71. All Foreign Europeans reſiding beyond the limits of Calcutta (excepting French ſubjects) are already amenable to the Country Courts of Judicature, conſequently it is not neceſſary to oblige them to execute the engagements propoſed to be required from Britiſh ſubjects. With reſpect to French ſubjects who ſhall refuſe to ſubmit to the juriſdiction of the Country Courts, in the caſes in which it is propoſed that the Britiſh ſubjects above deſcribed ſhall render themſelves amenable, I am of opinion that they ought not to be

permitted

permitted to reſide out of the limits of the ſix Factories mentioned in the fourth article of the Convention of the 31ſt Auguſt 1787.

72. Eighth. *A certain number of authorized Vakeels, or native pleaders, to be admitted to plead the cauſes of ſuitors who do not chooſe to plead for themſelves in the different Courts of Juſtice, and no other perſons but thoſe who may be ſo authorized, to be permitted to act as Vakeels in the Courts. One or more of theſe authorized Vakeels in each Court to be appointed the pleader for Government in all ſuits in which they may be proſecutors or defendants.*

73. It is the general uſage in this country for ſuitors either to appear in perſon to plead their cauſe, or to appoint any agent they think proper for the purpoſe. This practice may at firſt view appear ſimple, and exempt from the delay, expence and impoſition, to which ſuitors are ſaid to be ſometimes ſubject from the pleading of cauſes being confined, as in our Courts, to licenſed or profeſſional pleaders: but the reverſe is the caſe. Whatever may be the extent of theſe abuſes or inconveniencies, they are far overbalanced by the benefits ariſing from theſe profeſſional eſtabliſhments. Weak indeed muſt be the adminiſtration of juſtice in a country where there are no ſuch eſtabliſhments. Whoever has had any experience in the judicial proceedings of this country, muſt be ſenſible how much both the Judges and moſt of the ſuitors ſtand in need of them. At preſent, the Vakeels of the ſuitors muſt be in conſtant attendance until the cauſe is decided, as they are every day liable to be called on by the Court. The Vakeel being the particular ſervant of the ſuitor, he is in conſequence obliged to pay him a regular ſalary, whether he is employed for other perſons or not. The Vakeels know that their ſalary is to ceaſe as ſoon as the cauſe is terminated, and therefore are ſeldom anxious to expedite the deciſion. The perſons who practice as Vakeels are generally of low character; they have no reputation to loſe by miſconduct, and are often bribed by the oppoſite party to betray the cauſe of their conſtituent; if detected in bad conduct in one Court, they can remove to another. They are generally ignorant of the Mahomedan and Hindoo law, and equally ſo of the Britiſh part of the judicial code of the country; and conſequently incapable of giving advice reſpecting a claim, or of urging the beſt arguments in ſupport of the cauſes which they undertake. But the greater part of the ſuits are conducted by the ſervants or dependants of the parties appointed eſpecially for the purpoſe. Vakeels of this deſcription, not being accuſtomed to plead in the Courts of Juſtice, are ſtill more at a loſs: unacquainted with the forms or practice of the Court, their pleadings are generally diffuſe, and often irrelevant; they protract and involve a ſuit with unneceſſary exhibits, ſummon witneſſes whoſe teſtimony is of no uſe to their cauſe; and are totally unacquainted with the manner of examining witneſſes ſo as to draw forth the truth. To this ignorance of the Vakeels is chiefly to be attributed the voluminous and irregular records of trials that are daily ſubmitted to the Sudder Dewanny Adawlut.

74. It is for the intereſt of juſtice that the beſt arguments for and againſt a claim ſhould be ſtated to the Judge; his judgment cannot then often err, and if it does, there is every probability of the error being corrected in the higher Courts. Were cauſes to be pleaded only by licenſed advocates, they would, in a courſe of time, become well verſed both in the Hindoo and Mahomedan code, as well as the regulations paſſed by the Britiſh Government; they would not only inform the Judges by their pleadings, but alſo be a great check upon their conduct; no act of partiality or deviation from the laws could eſcape their notice, or fail to be expoſed; they would lay the Judges under the neceſſity of making themſelves acquainted with the laws and regulations, and of adminiſtering them impartially; they would put a ſtop to all the numerous abuſes which are daily practiſed by the miniſterial Officers of the Court; neither the Judges or the Officers of the Court could refuſe the admiſſion of a ſuit, or prevent its being brought to trial in its turn; the doors of the Council Chamber would no longer be crowded with petitioners for juſtice. Through the means of theſe pleaders, every individual would be able to command the exerciſe of the judicial power of Government; the emulation that muſt neceſſarily be excited amongſt the pleaders, and the deſire which each would feel to draw to himſelf the largeſt ſhare of the buſineſs of the Court, would be an ample ſecurity to the ſuitors for their zeal in the conduct of their cauſes. The utility of theſe licenſed advocates would be felt in other reſpects; they would diſſeminate amongſt the people a knowledge of the many important regulations which have been enacted ſince our eſtabliſhment in this country.—When we firſt obtained poſſeſſion of it, we found no written laws, except what are contained in the Mahomedan and Hindoo code. Theſe codes are ſtill in force as far as regards religious tenets, marriage, caſt, inheritance, and ſome other points, but are in many reſpects inapplicable to the internal Government of the country. The rights of the various deſcriptions of Landholders and Cultivators of the ſoil, the regulations relating to Commerce, the public Revenue, the forms of judicial proceedings, and a variety of important points on which the proſperity of a State depends, have been enacted chiefly under the Britiſh Government.—The tranſfer of all cauſes relative to the Revenue, and all ſuits between the Proprietors and the Cultivators of land to the Courts of Juſtice, muſt daily ſwell this new code; for, as diſcretion cannot be admitted in any regular Court, new regulations muſt be made as caſes occur to which the exiſting ones are inapplicable. Affixing the regulations againſt the walls of the Cutcherries, as is the practice at preſent, will never make them known to the people; the paper ſoon decays, or the Court is perhaps removed (very improperly indeed) to any houſe in which the Judge chooſes to hold it. But, ſuppoſing every Judge were to keep the regulations fixed up in his Court Room, can it be expected that the people will come to ſtudy them when they think themſelves injured, or if they did that they would comprehend them?

To whom, then, is a Native now to apply to aſcertain the rules and ordinances of Government upon any particular point?—The Judge is the only perſon in the diſtrict who has any knowledge of them: the injured cannot always have acceſs to him; and if they could, it would be extremely improper for a Judge to be conſulted in a caſe which might afterwards be brought before him for deciſion. It has, therefore, been found neceſſary in every country in which any conſiderable advances have been made towards good Government, to make the ſtudy of the law a profeſſion, and to allow the profeſſors to plead in the Courts of Juſtice, that ſuitors may avail themſelves of their advice, and be certain of obtaining the benefit of the law by entruſting their ſuits to their management. Upon the above grounds, I have recommended that a number of licenſed Vakeels be appointed to the ſeveral Courts of Juſtice to plead the cauſes of the ſuitors who do not chooſe to plead their own cauſes. As this will be a new inſtitution, I ſhall give the outline of the principles by which I think it ſhould be regulated.

75. Perſons of reſpectable character only to be admitted. A preference to be given to thoſe who are acquainted with the Hindoo or Mahomedan Law. Some rules to be laid down reſpecting the qualifications for admiſſion; a proviſion to be made for educating perſons in the Mahomedan college at Calcutta, and in the Hindoo college at Benares, to act as Vakeels.

76. The Vakeels not to be diſmiſſed for miſconduct unleſs proved to the ſatisfaction of the Sudder Dewanny Adawlut; the Judges to be allowed to fine and ſuſpend them for diſreſpect or other ſufficient cauſe.

77. Every Vakeel upon his admiſſion to take an oath that he will truly and faithfully execute the duties of Vakeel of the Court in which he is admitted to the beſt of his knowledge and judgment, and every ſix months to take an oath that he has duly performed this obligation.

78. Upon any Vakeel being retained in a cauſe, the party employing him to preſent him with a retainer of four Annas; the Vakeel, upon receipt of this retaining fee, to give a written acknowledgment for it, which is to preclude him from being employed in that cauſe againſt the party from whom he receives it. Any Vakeel receiving a retainer, and afterwards omitting or refuſing to carry on the ſuit, to be diſmiſſed and diſqualified from acting in any Court.

79. Vakeels convicted of promoting and encouraging litigious ſuits, or of frauds, or of groſs miſbehaviour, although not relating to any cauſe in which they may be concerned, to be diſmiſſed, and never to be re-admitted in any Court.

80. Suitors to be at liberty to proſecute the Vakeels in the Courts for any fraudulent or bad practices.

81. Vakeels not to be permitted to allow perſons to act for them.

82. Vakeels wilfully delaying the ſuits of their principals for their own advantage to be liable to a proſecution for damages, and if convicted, to be diſmiſſed the Court, and diſqualified from acting as Vakeels in future.

83. Vakeels to be prohibited demanding or accepting from their principals any fee or ſum of money, or any goods or effects for pleading their cauſes, beſides the fees authorized, under pain of diſmiſſion.

84. Upon the deciſion of a ſuit the Vakeels of the parties to deliver to the Court a bill of the fees due to them. The clients or any perſons on their part to attend, if convenient to them, at the examination of the bills, that they may ſtate whether or not the ſervices charged for have been punctually rendered. The Regiſter of the Court to examine the fees, and to reject ſuch as may exceed the eſtabliſhed rates, and all fees for papers that may appear to have been delivered in by the Vakeels merely for the purpoſe of obtaining the fee for filing them. The Judges to be enjoined to be particularly attentive to prevent abuſes of this nature, and every overcharge of fees, as tending to delay juſtice and to increaſe the expence to the ſuitors.

85. Vakeels to grant written receipts for all accounts or writings delivered to them by the ſuitors in the courſe of any ſuit or trial, and any Vakeel refuſing to return ſuch accounts or writings, though ſome of them ſhould concern him principally, to be compelled to reſtore them on payment of all fees due to him in the cauſe.

86. Ninth. *The Judges of the Zillah and City Courts to be empowered to propoſe Regulations, through the Provincial Courts of Appeal of the diviſion, to the Sudder Dewanny Adawlut. The four Provincial Courts of Appeal to have the privilege of propoſing Regulations to the Sudder Dewanny Adawlut; in like manner, the Sudder Dewanny Adawlut to propoſe Regulations to the Supreme Government. The four Provincial Courts of Appeal to forward all Regulations that may be propoſed to them by the Judges of the Zillah or City Courts to the Sudder Dewanny Adawlut, although they ſhould entirely diſapprove of them, with their reaſons for ſuch diſapproval. The Sudder Dewanny Adawlut likewiſe to forward all propoſed Regulations which they may receive from the Provincial Courts of Appeal, to the Governor General in Council. A Preamble to be inſerted in all Regulations or Orders of Government hereafter enacted, that may affect the rights or property of the People, containing*

taining the Reaſons for the enaction of them; all ſuch Regulations to be printed, with tranſlations in the Perſian and Bengal languages. The Orders and Regulations paſſed in each year, and the paragraphs or ſections in each of them, to be numbered; at the expiration of every year, the Superintendants of the public Preſs to bind up in a ſeparate volume, the Orders and Regulations paſſed during the year, and a ſufficient number of Copies to be ſent to the Secretary of Government, to be diſtributed to the different Courts of Juſtice, and the Officers of Government whom they may concern; a number of Copies to be alſo ſent annually to England.

87 The greateſt benefit will reſult from inſerting in every Regulation a Preamble, reciting the reaſons for enacting it. It neceſſarily obliges Government to conſider well the meaſure previous to its receiving their final ſanction. It enables the Judges to apply it according to its true ſenſe and meaning, and (what is of an infinite importance in this country, in which the Members of Government are continually changing) it keeps the ſucceſſors of thoſe who framed the Regulations informed of the grounds on which they were paſſed, and prevents the haſty repeal of them from the circumſtances which gave riſe to them being forgotten. The Supreme Board having this information before them, as well as the effects which the Regulations have produced during the time they have been in force, will be enabled to modify the old Regulations, or frame new ones with a greater certainty of their operating to the deſired end.

88. Whenever the Judges of the Zillah or City Courts ſhall propoſe a Regulation to the Judges of the Provincial Courts of Appeal, they ſhould make it an invariable rule to frame it into a Bill like the Acts of Parliament in England, and ſubmit it with a letter containing any remarks they may have to make reſpecting it. If the Judges of the Provincial Courts of Appeal approve or diſapprove entirely of the Regulation, they ſhould tranſmit it to the Sudder Dewanny Adawlut as it ſtands; if they are of opinion that any alteration ſhould be made therein, they ſhould tranſmit it as propoſed by the Judge of the Zillah or City Court with an amended Regulation containing the alterations and additions that they may think adviſable, and a letter containing the grounds of their amendments. The Provincial Courts of Appeal ſhould obſerve the ſame rule, in ſubmitting Regulations which may originate with them to the Sudder Dewanny Adawlut, as is preſcribed to the Judges of the Zillah and City Courts in propoſing Regulations to them; the ſame practice ſhould be adopted by the Sudder Dewanny Adawlut, when they ſubmit the Regulations propoſed to them by the Provincial Courts of Appeal, or which have originated with themſelves, for the conſideration of the Supreme Government.

89. The propoſed Regulation will then come before the Supreme Board with all the information neceſſary to enable them to judge of its expediency. Regulations which may originate with the Supreme Government will of courſe contain a Preamble, and be drawn in the ſame form as thoſe which are tranſmitted from the other Courts.

90. By numbering the regulations paſſed in each year the code will be formed in a diſtinct ſtate. It will facilitate reference to the different regulations, and for the laſt mentioned reaſon, the ſections or paragraphs in each ſhould likewiſe be numbered.

91. Our regulations are now partly in manuſcript, and partly printed on detached papers, and drawn without any particular form. The reference to them is in conſequence extremely difficult, and on the removal of records they are often loſt. The people alſo have in no reſpect the means of procuring them in a ſtate calculated for eaſy reference, or for preſerving them. All regulations now in force, that relate in any reſpect to the rights or property of the people, or the adminiſtration of juſtice, and which are not affected by the arrangements now propoſed, ſhould be collected, and be printed and bound up in a ſeparate volume.

92. Tenth. *The office of Preparer of Reports to be aboliſhed, and the ſuperintendence of the Opium Sales to be transferred to the Board of Trade.*

93. It is at preſent the duty of the Preparer of Reports to enquire into complaints againſt the Collectors, Judges, and Magiſtrates, or other officers in the Revenue department, referred to him by the Governor General in Council, or the Board of Revenue, and to ſubmit to them the reſult of his enquiries. This officer is likewiſe ſuperintendent of the Opium Sales.

94. Whatever might have been the utility of this office under the preſent ſyſtem, the continuance of it will be unneceſſary under the propoſed arrangements. The Collectors, who were the officers whoſe conduct this office was chiefly intended to check, are deprived of the power of committing abuſe or oppreſſion; and a Court of Juſtice is erected on the ſpot, in which every individual will have an opportunity of obtaining redreſs for injuries, from whomſoever ſuſtained, by the more ſimple and eaſy method of a law proceſs.

95. With reſpect to the Judges of the four Provincial Courts of Appeal and the Zillah and City Courts, an effectual control over their conduct has been propoſed.

96. The duty of the Preparer of Reports as Superintendent of the Opium Sales, conſiſts in receiving the opium annually from the public Contractors, having it examined by the uſual Inſpectors, expoſing it to ſale, and adjuſting the Contractor's accounts. He is alſo the channel of the Contractor's correſpondence with the Board of Revenue. This duty is inconſiderable,

conſiderable, and, from the commercial nature of it, may with propriety be transferred to the Board of Trade, at the ſame time that it will not occupy much of their time.

97. The Preparer of Reports has alſo ſome records in his charge which relate to the accounts of the Revenue. They ſhould of courſe be delivered over to the Accountant to the Board of Revenue.

98. Eleventh. *The office of Comptroller of the Salt Manufacture to be aboliſhed. The Salt Department to be placed under the Board of Trade. The diſtricts of Hidgellee and Tumlook, the offices of Judge, Collector, and Magiſtrate of which are held by the Salt Agents of thoſe diviſions, to be annexed to the Collectorſhip of Midnapore. The Settlement of the lands in Hidgellee and Tumlook to be made with the proprietors, agreeably to the General Regulations.*

99. The ſalt is at preſent provided by the five agents of the 24 Pergunnahs, Hidgellee, Tumlook, Chittagong, and Roymungul. Theſe agents are ſubjected to a Comptroller, who reſides in Calcutta and acts under the authority of the Board of Revenue.

100. The Comptroller is alſo Collector of the Revenue of the Salt Diſtricts, under which denomination are included the Diſtricts of Hidgellee and Tumlook. The actual collection of the Revenue is veſted in the agents of theſe diviſions, under the ſuperintendence of the Comptroller. Theſe Agents are alſo Judges of the Dewanny Adawlut and Magiſtrates; in which capacities they are ſubject to the Sudder Dewanny Adawlut and the Nizamut Adawlut.

101. The duty of the Comptroller conſiſts chiefly in making the four annual ſales of Salt at Calcutta; granting rowannahs for the delivery of it at the different gollahs in the agencies; receiving the two lacks of maunds of ſalt delivered annually by the French, or any other ſalt that may be obtained by contract from the coaſt of Coromandel; taking precautions for preventing the clandeſtine importation of foreign ſalt, or the clandeſtine manufacture of ſalt in the provinces; making up the accounts of the Salt Department; and ſuperintending the conduct of the Agents.

102. The ſucceſs of the manufacture muſt depend greatly upon the vigour of the immediate control exerciſed over the Agents. This control is at preſent lodged in the Comptroller, but the final control is veſted in the Board of Revenue; and upon general principles I do not think it would be adviſable to commit ſuch an extenſive authority to any individual, but from the interpoſition of the Comptroller's authority between the Agents and the Comptrolling Board, the latter have no opportunity of looking minutely into the buſineſs or ſuperintending the conduct of the Agents. The Agents correſpond with the Comptroller; the Board of Revenue ſee nothing more than what he ſubmits to them; the authority of an individual is not ſufficient to carry energy and vigour into ſo extenſive a department. Theſe reaſons appear to me deciſive for aboliſhing the office, and placing the Salt department under the immediate authority of a Board; and I look upon the Board of Trade to be in every reſpect the moſt proper for that duty. My reaſon for preferring this Board to the Board of Revenue is, that from the nature of its mercantile duties, it is more a Board of account, and in the habit of checking the charges of manufacturing and tranſporting goods of every deſcription. The zeal and ability which has been manifeſted by this Board in bringing the inveſtment to its preſent ſtate, when extended to the Salt department, cannot fail to be productive of the moſt beneficial effects to the manufacture, and of improvement to this valuable branch of Revenue.

103. The ſalt Agents of Hidgellee and Tumlook have been continued as Collectors, Judges, and Magiſtrates of theſe diſtricts, under the idea that the union of theſe offices in the ſame perſons would contribute greatly to promote the manufacture. That the ſuppoſition is ill grounded is apparent from the Agents of the other diviſions, Roymungal, the twenty four Pergunnahs, and Chittagong, not holding either the offices of Collector, Judge, or Magiſtrate, at the ſame time that the buſineſs of the three latter agencies is tranſacted with the ſame facility as in the two former. It is obvious therefore that no eſſential benefit ariſes from this arrangement, at the ſame time that numerous evils reſult from it.

104. Under the ſame idea of aiding the manufacture, the greater part of the Zemindars in theſe two diſtricts are diſpoſſeſſed of the management of their own lands, which are let annually in farm, in oppoſition to all the principles of the General Regulations. It has not been found neceſſary to diſpoſſeſs any of the Zemindars in the other Salt Agencies, and conſequently the principles upon which theſe Landholders are diſpoſſeſſed muſt be fallacious. It is an injuſtice alſo to the Ryots, who are ſubject to be harraſſed by annual farmers who have no intereſt in the improvement of the country. Government alſo is liable to a diminution of Revenue, as the Farmer, in the event of an unfavourable ſeaſon, cannot be expected to bear the loſs, or to reſrain from oppreſſing the Cultivator. We have in conſequence of this arrangement been obliged to grant a deduction of no leſs than a lack and a half of Rupees on account of the loſſes by inundation, beſides incurring an expence of forty thouſand Rupees for the repair of the embankments; whereas the greater proportion of the ſuſpenſion granted laſt year in the other parts of the country, where the proprietors are in poſſeſſion of their lands, has been recovered, and the remainder is in a courſe of payment. Were the country in the poſſeſſion of the Zemindars, they would have it in their power to aſſiſt the Ryots to improve their lands, and, as in other parts of the country, to defray the loſſes of unfavourable years by the gains in favourable ſeaſons. It may be adviſable

viſable however, conſidering the great ſtake which Government has in the manufacture, to declare to them, that in the event of their impeding the buſineſs they will be put upon their former footing, or be puniſhed in ſuch other manner as may be judged proper upon a conſideration of the circumſtances of the caſe. This arrangement in the Salt Department can be carried into effect with the ſame facility as the others which I have ſuggeſted. The Salt Agents are upon the ſpot, and the buſineſs of the manufacture is going on. All that is requiſite to be done is to remove the records of the Salt Office to the Office of the Board of Trade, and to acquaint the Agents that they are in future to conſider themſelves under the authority of the Board of Trade inſtead of the Comptroller.

105. Twelfth. *The Office of Reſident at Balaſore, the office of Superintendant of the Bazee Zemeen Dufter, and the Sudder Canongoes Office, to be aboliſhed.*

106. The duty of the Reſident at Balaſore is to ſuperintend the public Dawks. He likewiſe has the charge of contracting with the Cuttack Merchants for the delivery of the ſurplus ſalt in that country, which we purchaſe at a high price, that the Manufacturers and Merchants may find it more advantageous to diſpoſe of it to us than to convey it clandeſtinely into the Company's provinces, to the injury of the ſales of our own ſalt. The Reſident alſo has lately had charge of ſome of the Salt Chokies eſtabliſhed on the frontier to prevent the ſmuggling of ſalt. For the firſt-mentioned duty no public officer is neceſſary, and the contracts for the proviſion of ſalt might be made equally well by the Hidgellee Agent. The Salt Chokies would probably be better under the immediate control of the ſuperior authority in the department at Calcutta.

107. The office of Superintendent of the Bazee Zemin Dufter is no longer of any utility. The duty of the Superintendant is now confined to the mere keeping of the records of the office. Theſe papers ſhould be delivered over to the Board of Revenue, who will be able to refer to them with more facility when they are committed to the cuſtody of their own officers. The Jumma of the lands that have been reſumed is included in the decennial Settlement, and any further information that may be occaſionally required reſpecting them will be found on the public records. The regulations of the 3d December 1790, ſpecify what grants of alienated lands are invalid, and preſcribe the proceſs to be obſerved in reſuming them. In future, the Collector ſhould proſecute for the recovery of the Revenue payable from theſe lands, and the ſuit ſhould be tried in the Courts of Juſtice in the ſame manner as other cauſes.

108. The offices of Sudder and Mofuſſil Canongo are likewiſe become uſeleſs. The public aſſeſſment on the lands is fixed throughout the country. The detail of it is contained both in the ſpecific engagements concluded with the Landholders, as well as in the records of the collectorſhips and the Board of Revenue. The rights of the Landholders and cultivators of the ſoil, whether founded upon ancient cuſtom or on regulations which have originated with the Britiſh Government, have been reduced to writing. The Canongoes are no longer neceſſary to explain rights of the former deſcription, and they are wholly unacquainted with the latter. The Courts of Juſtice will have their Codes of Regulations to guide them in their deciſions reſpecting the rights and property of the people. Suits between individuals, or between Government and its ſubjects regarding the Revenue, will be decided by the engagements ſubſiſting between the parties, and if a local cuſtom is required to be aſcertained, better evidence regarding it will always be obtainable from inhabitants of the diſtrict of reſpectable character, than could be procured from the Mofuſſil Canongoes, whoſe official atteſtations and declarations have long ſince fallen into contempt and diſregard in the eyes of the people, from having been invariably made the cloak to every ſpecies of fraud and abuſe. Theſe officers therefore are not only uſeleſs, but their continuance would be prejudicial to the country.

109. In conſideration of the long period for which the offices of Sudder Canongoes have been held by the family of the preſent incumbents, I would recommend that they be granted a penſion for life nearly adequate to their preſent allowances. Their officers ſtationed in the Mofuſſil ſhould be diſcharged.

110. Should the Board approve of the ſeveral arrangements which I have propoſed, I ſhall prepare and lay before them ſuch new regulations as may be neceſſary for the different departments, and adopt thoſe which exiſt to the ſyſtem.

111. I ſhall now proceed to conſider the expence that will attend the above arrangements, which is exhibited in abſtract in the accompanying Accounts, Nos. 1, 2, and 3, being Comparative Statements of the reformed and propoſed Eſtabliſhments. Nos. 5 and 6 contain the detail of the latter. It may be proper to make the following Remarks on the Allowances and Eſtabliſhments which I have propoſed.

112. The buſineſs entruſted to the Board of Revenue, although leſs extenſive than under the preſent Eſtabliſhment, will ſtill be laborious, and the due conduct of it of the higheſt importance to the State; on its preſent footing, the reſponſibility and the qualifications neceſſary for a Member of that Board required, in my opinion, the augmentation of allowances which I formerly recommended to the Court of Directors; under the propoſed conſtitution, or rather limitation of the functions of the Board, I think the preſent ſalaries ſufficient.

113. I have recommended that the ſalaries of the Judges of the Zillah Courts ſhall be the ſame as thoſe of the preſent Collectors, including their commiſſion; becauſe, to render the principle of the plan efficient, the ſituation of thoſe Officers ought to be highly reſpectable. The allowances are regulated in proportion to the amount of the public Revenue aſſeſſed on the different diſtricts, and as this Revenue is the beſt criterion of their reſpective population and opulence, it may be aſſumed as the moſt accurate rule for judging of the number and importance of the cauſes likely to be tried in each Court. No alteration being propoſed to be made in the duties of the Judges of the three City Courts, they ſhould continue to receive the ſame ſalaries as at preſent.

114. The ſalaries propoſed for the Collectors are alſo proportioned to their duty; whether conſidered with reſpect to its laborioufneſs, its importance to the State, or the qualifications requiſite for the diſcharge of it. At preſent, the emoluments in the Offices in the Revenue line (I mean the Collectorſhips) are extremely diſproportionate; ſeveral of the head Aſſiſtants, who are of a ſtanding in the ſervice which qualifies them for holding the higheſt ſalaries, receive no more than a bare maintenance, whilſt many of the Collectors, who are but a few years their ſeniors, are in the receipt of liberal emoluments. The ſalaries now propoſed for the Collectors are between theſe extremes, and will render the gradation in point of emolument more regular.

115. The ſalaries of the Judges of the four Provincial Courts of Appeal and Circuit are proportioned to the truſts committed to them, and to the qualifications requiſite to the diſcharge of the duties of theſe important Offices.

116. The office of Regiſter to the Sudder Dewanny Adawlut and the Nizamut Adawlut is of great importance, and ſhould be filled by a perſon of known integrity, poſſeſſing a thorough knowledge of the country languages; I have therefore propoſed a liberal ſalary for this Office.

117. I entirely approve of a commiſſion being allowed to the Salt Agents, upon the quantity of ſalt which they manufacture, as it unites their own advantage with that of the public. At preſent the Comptroller and Agents divide 5 per cent. amongſt them on the profit of the Sales, the Comptroller receiving 1¼ of this per-centage, and the Agents 3¾ per cent. on the profits on the ſale of the ſalts of their reſpective Agencies. I am clearly of opinion, that the allowances to the Salt Agents ſhould be liberal, and ſuch as to put them above temptation to deviate from their duty; but conſiſtent with this principle, I think that their preſent allowances may admit of ſome reduction: I would therefore propoſe, that in future, the commiſſion of the Agents be limited to 3 per cent. upon the profits of the ſales of the ſalt manufactured in their reſpective Agencies, which will be a liberal allowance, and fully adequate to their truſt.

118. In conſequence of the great increaſe of the duties of the Officers of the Zillah Courts, and the diminution of thoſe of the Collectors, ariſing from the preſent arrangements, I have reduced the eſtabliſhments of the Collectors, and added proportionally to thoſe of the Judges of the Zillah Courts.

119. The immediate increaſe of expence which will be incurred by the propoſed arrangements is ſtated at four lacks ſeven thouſand and twenty eight Rupees; from this ſum is to be deducted the ſavings which will ariſe from the reduction of the fixed eſtabliſhments of the Salt Comptroller and the Agents, and of the contingent charges of the latter, which have been annually increaſing. The amount of theſe ſavings cannot be ſtated until the Board of Trade ſhall have aſcertained what part of the eſtabliſhments and charges may be retrenched. But if they are not over eſtimated, the additional expence of the arrangements will be reduced by ſavings under thoſe heads, to three lacks of Rupees. I am confident that even this additional charge will ſoon be greatly reduced, if not entirely compenſated, by the improvements which will be introduced in the management of the Salt manufacture, under the vigilant and effective control of the Board of Trade. But as theſe retrenchments and improvements remain to be effected, and as the charges attending the new eſtabliſhments are certain, I ſhall conſider the additional expence to be four lacks ſeven thouſand and twenty-eight Rupees as above ſtated.

120. However averſe I have invariably ſhewn myſelf to increaſe the public expenditure, a regard for the honour and intereſt of Britain forbids me to reſiſt conſiderations that are founded upon evident principles of true humanity and ſound policy. It would, in my opinion, be unjuſtifiable in every point of view, towards a people who pay ſo great a Revenue, and from whoſe induſtry our country derives ſo many advantages, to deny them the benefit of ſuch part of the public Revenue as may be neceſſary to defray the charges of good government; and I truſt I have clearly proved that the propoſed arrangements are calculated for that purpoſe, as well as eſſential to the future ſecurity and proſperity of the Britiſh Dominions in Bengal. To have ſuffered therefore the increaſe of expence, eſtimating it (as I have done) at the greateſt poſſible amount, to operate as a bar to the adoption of them, would have been a deſtructive and even a criminal ſpecies of economy. I feel at the ſame time the leſs repugnance at propoſing this augmentation of the public expenſes, when I reflect that retrenchments have been made in every department of the Government in which they could be effected without prejudice to the ſervice, and that the different branches of the Revenue have been improved, and placed under ſuch regulations as muſt render them

daily

daily more productive. The amount of the Land Revenue, as rated in the decennical ſettlement, exceeds the aſſeſſment expected by the Court of Directors, after allowing for deductions of about eight lacks of Rupees granted to the Landholders on account of the abolition of the internal Duties (which were included in that aſſeſſment) and without calculating upon the improvement of the revenue ariſing from the tax on ſpirituous liquors, or the ſavings that muſt neceſſarily be effected annually by reductions in the Eſtabliſhments of the Tehſeeldars, or native Collectors. But in the Salt Department in particular, the improvement of Revenue which reſulted from the alteration that I recommended on the 21ſt March 1787, in the mode of diſpoſing of that article, has been to an extent which muſt have a very material and permanent effect upon the general finances of the Company, and in compariſon of which the additional expence of the new arrangements is entirely inſignificant. It will appear from the accompanying Statement (No. 4.) that ſince the above alteration, the difference between the fixed prices at which it had been previouſly the practice to diſpoſe of the ſalt in the firſt inſtance by private ſale, on the public account, and the prices which have been actually received by Government from the public auctions, has already proved a gain to the Company of no leſs a ſum than one crore fifty-five lacks eighteen thouſand ſeven hundred and twenty-four Sicca Rupees, and this mode of diſpoſing of the Company's ſalt will continue uniformly in future years to produce the ſame advantages.

121. Important however as all theſe arrangements have proved to the Company's affairs, and urgent as the neceſſity appears to my mind to adopt the plan that I have propoſed, I am aware of the reſponſibility that I have taken upon myſelf by recommending the creation of new offices which will occaſion an immediate additional expence, without obtaining the previous ſanction of the Honourable Court of Directors; but I truſt that the very peculiar circumſtances of the preſent caſe, and the predicament in which I ſtand, will be conſidered by them as my juſtification. Had I referred the propoſed arrangements to them, much time would have elapſed before their determination could have been known in this country; and having, during the conſiderable period that I have preſided over their affairs, had ample opportunities of obſerving how inefficient the various arrangements of former Governments had proved to eſtabliſh a ſyſtem for governing this country conformable either to the liberal and humane ſpirit, or the real intereſts of the Britiſh nation, I have conſidered it to be one of the moſt valuable ſervices which I could render to the Company to deviſe remedies for ſuch pernicious defects, and to propoſe that no further time ſhould be loſt in applying them; and I perſuade myſelf that the Court of Directors muſt be ſenſible that no motive could have induced me to undertake a laborious and complicated arrangement at the cloſe of my adminiſtration, but a conviction of its being eſſential for the national honour, and the future proſperity of their dominions.

122. Other conſiderations have alſo had ſome weight to induce me thus confidently to recommend the immediate adoption of the propoſed arrangements. The ſyſtem for the adminiſtration of juſtice in criminal caſes (which has already been productive of the moſt ſubſtantial benefits to the country, and in proportion as it is matured, muſt render the great body of the people deeply intereſted in the ſtability of our Government) took place ſo long ago as the 3rd December 1790. As the Honourable Court of Directors have never expreſſed themſelves diſſatisfied with that meaſure, although they have had ample time to conſider it, there is every ground to preſume, from the nature and principles of it, that it has received their approbation; and, as the preſent arrangements have in view far greater public advantages of a ſimilar nature than thoſe above alluded to, I do not heſitate to expreſs the moſt ſanguine expectations that they will alſo meet with their concurrence, the more eſpecially as they have upon former occaſions declared, that they ſhould conſider every improvement in the adminiſtration of juſtice that tended materially to promote the ſecurity of private rights and property (which muſt form the baſis of the public proſperity of the Company) as amongſt the moſt important ſervices which could be rendered to them by this Government.

123. I muſt alſo remark, that the objection to delay in conferring the benefit of theſe arrangements upon the people of this country, is not merely limited to the time that would be loſt by a reference to Europe; for it will, I conceive, be admitted, that in the period which might elapſe before the return of an anſwer from the Court of Directors, my ſucceſſor could hardly acquire ſufficient experience in the details of this Government to render him perfectly maſter of all the plan, and to enable him to carry it into execution with all the advantage that may at preſent be practicable; and ſeveral contingencies might likewiſe ariſe to create a variety of embarraſſments which cannot now be foreſeen.

124. I therefore feel, that if, either from a view to my own eaſe, or to avoid the reſponſibility of adding to the public expenditure, I had ſatisfied myſelf with recommending the plan inſtead of undertaking the execution of it, I ſhould have ſacrificed to theſe private conſiderations the moſt important intereſts of my country.

(Signed) CORNWALLIS.

Revenue Department.

(A true Copy) *G. H. Barlow,*
Sub Secretary.

(No. 1.)

SKETCH of the propoſed ESTABLISHMENTS.

Sudder Dewanny Adawlut and Nizamut Adawlut.

Regiſter - - per Annum 40,000, - - or per M°		3,333 5 4	
Aſſiſtant - - - - - - - - - -		500 — —	
Omlah Clerks, and Office Servants - - - - - -		2,277 — —	
Office Rent - - - - - - - - - - -		300 — —	

Four Provincial Courts of Appeal and Courts of Circuit.

1. Diviſion of Moorſhedabad.

1ſt Judge per Annum 45,000, or per M°	3,750 — —	
2d D° - - 40,000 - -	3,333 5 4	
3d D° - - 35,000 - -	2,916 8 8	
Regiſter D° - - - -	1,000 — —	
1 Aſſiſtant - - - - -	400 — —	
Omlah Clerks, and Office Servants -	1,182 — —	
Rent of a Court Houſe - - -	150 — —	
	12,732 — —	
2. Patna, the ſame - - - - - - - - -	12,732 — —	
3. Dacca, the ſame - - - - - - - - -	12,732 — —	
4. Calcutta, the ſame - - - - - - - - -	12,732 — —	
		50,928 — —

3 City Courts.

Moorſhedabad.

Judge - per Annum 30,000, or per M°	2,500 — —	
Regiſter - - - - - -	500 — —	
Clerks Omlah, &c. - - -	1,539 — —	
	4,539 — —	
Patna, the ſame - - - - - - - - -	4,539 — —	
Dacca, the ſame - - - - - - - - -	4,539 — —	
		13,617 — —

20 Zillah Courts.

Beerbhoom.

Judge - per Annum 28,000, or per M°	2,333 5 4	
Dewanny Eſtabliſhments - -	1,000 — —	
Fouzdarry D° - - - -	397 — —	
	3,547 5 4	

Burdwan.

Judge - per Annum 43,000, or per M°	3,583 5 4	
Dewanny Eſtabliſhment - - -	1,000 — —	
Fouzdarry D° - - - -	397 — —	
	4,980 5 4	

Chittagong.

Judge - per Annum 24,000, or per M°	2,000 — —	
Dewanny Eſtabliſhment - - -	700 — —	
Fouzdarry D° - - - -	397 — —	
	3,097 — —	

Dacca.

Judge - per Annum 30,000, or per M°	2,500 — —	
Dewanny Eſtabliſhment - - -	817 — —	
Fouzdarry D° - - - -	477 — —	
	3,794 — —	

Dinagepore.

Judge - per Annum 31,000, or per M°	2,583 5 4	
Dewanny Eſtabliſhment - - -	817 — —	
Fouzdarry D° - - - -	397 — —	
	3,797 5 4	

Jeſſore.

Judge - per Annum 26,000, or per M°	2,166 10 8	
Dewanny Eſtabliſhment - - -	817 — —	
Fouzdarry D° - - - -	1,051 — —	
	2,726 10 8	

Moorſhedabad.

Judge - per Annum 30,000, or per M°	2,500 — —	
Dewanny Eſtabliſhment - - -	817 — —	
Fouzdarry D° - - - -	330 — —	
	3,647 — —	

Momenſing.

Judge - per Annum 26,000, or per M°	2,166 10 8	
Dewanny Eſtabliſhment - - -	750 — —	
Fouzdarry D° - - - -	477 — —	
	3,393 10 8	

Nuddea.					
	Judge - per Annum 30,000, or per M°		2,500 — —		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,714 — —	
24 Pergunnahs.					
	Judge - per Annum 26,000, or per M°		2,166 10 8		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,380 10 8	
Rajeſhahy.					
	Judge - per Annum 34,000, or per M°		2,833 5 4		
	Dewanny Eſtabliſhment - - -		900 — —		
	Fouzdarry D° - - - -		899 — —		
				4,474 5 4	
Rungpore.					
	Judge - per Annum 26,000, or per M°		2,166 10 8		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		899 — —		
				3,882 10 8	
Tipperah.					
	Judge - per Annum 28,000, or per M°		2,333 5 4		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,547 5 4	
Purnea.					
	Judge - per Annum 28,000, or per M°		2,333 5 4		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,547 5 4	
Boglepore.					
	Judge - per Annum 25,000, or per M°		2,083 5 4		
	Dewanny Eſtabliſhment - - -		750 — —		
	Fouzdarry D° - - - -		478 — —		
				3,311 5 4	
Bahar.					
	Judge - per Annum 32,000, or per M°		2,666 10 8		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,880 10 8	
Tirhoot.					
	Judge - per Annum 28,000, or per M°		2,333 5 4		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,547 5 4	
Sarun.					
	Judge - per Annum 30,000, or per M°		2,500 — —		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,714 — —	
Shahabad.					
	Judge - per Annum 28,000, or per M°		2,333 5 4		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,547 5 4	
Midnapore.					
	Judge - per Annum 29,000, or per M°		2,416 10 8		
	Dewanny Eſtabliſhment - - -		817 — —		
	Fouzdarry D° - - - -		397 — —		
				3,630 10 8	
20 Regiſters at S[a] R[s] 500 each per M° - - - - -				10,000 — —	
Rent of 20 Cutcherries at 150 per D° - - - - -				3,000 — —	
					86,161 — —
Sudder Canongoes:					
Mohender Narrain, Penſion for life - - - - -				600 — —	
Soorjee Narrain - D° - - - - - -				600 — —	
					1,200 — —
			Total per M° - - -		1,58,416 — —
			Total per Annum - - -		19,00,992 — —

N. B. The former now receives 810 S[a] R[s], and the latter 1,007 per Month.

(No. 2.)

SKETCH of the propoſed REDUCTIONS.

FOUZDARRY DEPARTMENT.

Sudder Nizamut Adawlut			3,536 — —
Courts of Circuit.			
Calcutta Diviſion	6,028 — —		
Moorſhedabad D°	5,913 — —		
Dacca - - D°	5,913 — —		
Patna - - D°	5,913 — —		
		23,767 — —	
Fouzdarry Eſtabliſhments under the City Judges.			
Moorſhedabad	622 — —		
Dacca	622 — —		
Patna	749 — —		
		1,993 — —	
Fouzdarry Eſtabliſhments under 21 Collectors.			
Beerbhoom	397 — —		
Burdwan	397 — —		
Chittagong	397 — —		
Dacca	477 — —		
Dinagepore	397 — —		
Jeſſore	1,051 — —		
Moorſhedabad	330 — —		
Momenſing	477 — —		
Nuddeah	397 — —		
24 Pergunnahs	397 — —		
Rajeſhahy	741 — —		
Rungpore	899 — —		
Tipperah	897 — —		
Purneah	397 — —		
Boglepore	478 — —		
Bahar	397 — —		
Tirhoot	397 — —		
Sarun	397 — —		
Shahabad	397 — —		
Midnapore	397 — —		
Salt Diſtricts	792 — —		
		10,906 — —	
			40,202 — —

DEWANNY DEPARTMENT.

Sudder Dewanny Adawlut			3,540 — —
Dewanny Adawluts at the Cities:			
Moorſhedabad	3,470 — —		
Patna	3,492 — —		
Dacca	3,464 — —		
		10,426 — —	
Dewanny Adawluts under 21 Collectors.			
Beerbhoom	556 — —		
Burdwan	556 — —		
Chittagong	556 — —		
Dacca	556 — —		
Dinagepore	556 — —		
Jeſſore	556 — —		
Moorſhedabad	556 — —		
Momenſing	556 — —		
Nuddea	556 — —		
24 Pergunnahs	556 — —		
Rajeſhahy	792 — —		
Rungpore	556 — —		
Tipperah	556 — —		
Purneah	556 — —		
Boglepore	556 — —		
Bahar	556 — —		
Tirhoot	556 — —		
Sarun	556 — —		
Shahabad	556 — —		
Midnapore	556 — —		
Salt Diſtricts	524 — —		
		11,880 — —	
			25,846 — —
Reſident at Balaſore			1,380 — —

REVENUE DEPARTMENT.

Board of Revenue.			
The Board to be called upon to make ſuch Reductions in their Secretary's and Accountant's and Perſian Tranſlator's Offices, and Native Officers under them, as the diminution of their buſineſs in conſequence of the ſeparation of the Judicial, Salt and Opium Departments, may, under practicable reduction, be eſtimated at about per month			1,200 — —
Preparer of Reports' Office			4,465 — —
Sudder Canongoes.			
Mohender Narrain	2,944 — —		
Soorjee Narrain	2,721 — —		
		5,665 — —	
Royroyan's Office		265 — —	
Eſtabliſhment for Huſtabood Papers		250 — —	
Bazee Zemeen Dufter		1,595 — —	
Superintendant of the Opium Manufacture		663 — —	

COLLECTORSHIPS.

Commiſſion to 21 Collectors, at per Month	18,452 — —		
Salary of 21 Head Aſſiſtants, at 500 each	10,500 — —		
Reduction of 100 R^{s} in the Salaries of 21 Dewans	2,100 — —		
		31,052 — —	
N. B. Excepting the foregoing Reductions (which are not to extend to Sylhet or Ramghur) the Collectors Eſtabliſhments are to continue as at preſent (viz. a Collector at 1500. an Aſſiſtant at 400, a Dewan at 150, Cutcherry Rent 150, with a Surgeon and Eſtabliſhment as it now ſtands) excepting that of the Salt Diſtricts, the Collectorſhip of which is to be aboliſhed. The Collector has no allowance, or Office Eſtabliſhment.			
Salt Comptroller's Commiſſion	6,258 — —		
Salt Agent's Commiſſion to be reduced from 3¾ to 3 per cent. Reduction, eſtimated on the average of the Commiſſion received in the three laſt years	3,401 — —		
Balaſore Salt Agency	2,250 — —		
		11,909 — —	
			57,069 — —
Excluſive of the further Reduction, to a conſiderable amount, that may be expected from a reviſion of the Salt Eſtabliſhments and Aurung Charges under the new arrangement for conducting the buſineſs of this department, as noticed in the Minute.			
Total per Month			1,24,497 — —
Total per Annum			14,93,964 — —

(No. 3.)

ESTIMATE of the Increaſe of Expenſe attending the propoſed Arrangement.

	Per Month.	Per Annum.
Expenſe of the New Eſtabliſhment, as per (No 1.)	1,58,416 — —	19,00,992 — —
Reductions in the Old Eſtabliſhment, as per (No. 2.)	1,24,497 — —	14,93,964 — —
Increaſe — Sicca Rupees	23,919 — —	4,07,028 — —

N. B. This Increaſe will be diminiſhed by the Reductions expected to be made in the Salt Department, as before ſtated.

(No. 4.)

STATEMENT of the Amount Sales of SALT at Auction, compared with what would have been the Amount Sales had the mode of Private Sale continued; with the difference in favour of the Sale by Auction.

YEARS.	DIVISIONS.	Quantity of SALT Sold at Auction.	Amount Sales.	Average per 100 Mds.	Average Rate at which the Salt would have been sold had the mode of Private Sale continued.	Amount of such supposed Sale.	Difference in favour of selling the Salt at Auction.
		Mds S. C.	S. R. A. P.	S. R. A. P.	S. R. A. P.	S. R. A. P.	S. R. A. P.
S. S.							
1786/7 or 1193.	Country Salt -	25,91,780 29 —	63,79,764 4 4	246 2 2¼	193 3 3	50,07,401 5 9	13,72,362 14 7
1787/8 or 1194.	D° - D° -	24,10,747 15 —	84,76,997 8 6	350 11 10½	193 3 3	46,57,639 4 4	38,19,358 4 2
1788/9 or 1195.	D° - D° -	27,11,712 39 12	86,25,214 14 6	318 1 2	193 3 3	52,39,114 4 —	33,86,100 10 6
1789/90 or 1196.	D° - D° -	32,73,424 34 5	80,66,415 4 10	246 6 11	193 3 3	63,24,359 2 1	17,42,056 2 9
1790/91 or 1197.	D° - D° -	23,06,140 27 8	51,74,054 2 4	224 5 9	193 3 3	44,55,535 14 1	7,18,518 4 3
1791/2 or 1198.	D° - D° -	21,81,504 4 11	66,68,484 12 11	305 10 11	193 3 3	42,14,733 6 6	24,53,751 6 5
	Total -	1,54,75,310 30 4	4,33,90,930 15 5	280 6 2	193 3 3	2,98,98,783 4 9	1,34,92,147 10 8
1786/7 or 1193.	Balasore Salt -	60,601 — —	1,16,059 15 6	191 8 3	180 — —	1,09,081 12 10	6,978 2 8
1787/8 or 1194.	D° - D° -	35,895 — —	1,71,355 12 10	477 6 1	180 — —	64,611 — —	1,06,744 12 10
1788/9 or 1195.	D° - D° -	29,116 5 —	91,392 13 —	313 14 4	180 — —	52,409 — 5	38,983 12 7
1789/90 or 1196.	D° - D° -	22,884 — —	53,161 — 7	232 5 8	180 — —	41,191 3 2	11,969 13 5
1790/1 or 1197.	D° - D° -	62,570 10 —	1,20,254 9 —	192 3 1	180 — —	1,12,626 7 2	7,628 1 10
1791/2 or 1198.	D° - D° -	1,21,714 15 —	3,71,441 2 10	305 2 9	180 — —	2,19,075 13 —	1,52,365 5 10
	Total -	3,32,780 30 —	9,23,665 5 9	277 8 11	180 — —	5,98,995 4 7	3,24,670 1 2
1786/7 or 1193.	Coast Salt -	1,64,661 8 —	3,62,709 13 4	220 4 5	180 — —	2,96,390 3 2	66,319 10 2
1787/8 or 1194.	D° - D° -	1,84,577 — —	7,53,902 15 8	408 7 3	180 — —	3,32,238 9 8	4,21,664 6 —
1788/9 or 1195.	D° - D° -	7,02,605 3 1	16,74,039 4 4	238 4 2	180 — —	12,64,690 6 5	4,09,348 13 11
1789/90 or 1196.	D° - D° -	4,47,320 — —	9,32,917 2 6	208 8 11	180 — —	8,05,176 — —	1,27,741 12 6
1790/1 or 1197.	D° - D° -	4,20,120 — —	9,79,240 13 7	233 1 5	180 — —	7,56,216 — —	2,23,024 13 7
1791/2 or 1198.	D° - D° -	6,27,400 31 —	15,83,129 6 11	152 5 3	180 — —	11,29,321 6 7	4,53,808 — 4
	Total -	25,46,684 30 —	62,85,939 8 4	246 13 2	180 — —	45,84,032 9 10	17,01,906 14 6
	Total -	1,83,54,776 10 4	5,06,00,535 13 6	275 10 11	191 2 1	3,50,81,811 3 2	1,55,18,724 10 4

Salt Office,
the 4th December 1792.

(Errors excepted.)

(Signed) B. GRINDALL,
Compr.

Revenue Dept.

(A true Copy)

G. H. Barlow,
Sub Secy.

(No. 5.)

JUDICIAL.

ESTABLISHMENT of the Court of Sudder Dewanny Adawlut and Nizamut Adawlut.

Regiſter per Annum, Sa Rs 40,000 per Month		3,333 5 4	
Aſſiſtant D°		500 — —	
Office Rent		300 — —	
			4,133 5 4
CLERKS.			
1 Writer		100 — —	
1 D°		80 — —	
			180 — —
NATIVE OFFICERS.			
Cauzy ul Cozaat	600 — —		
1 Moonſhee	40 — —		
1 Duftery	10 — —		
		650 — —	
2 Muftees, at 300		600 — —	
2 Pundits, at 150		300 — —	
1 Gungagul Brahmin		10 — —	
1 Moolah Kerannee		15 — —	
Head Perſian Moonſhee		80 — —	
Aſſiſtant D°		30 — —	
Bengal D°		30 — —	
Aſſiſtant D°		20 — —	
1 Perſian Mohurrer		25 — —	
1 Bengal D°		25 — —	
1 Nazir		10 — —	
6 Peons, at 5		30 — —	
1 Dufterybund		5 — —	
			1,830 — —
REPORTER TO THE COURT.			
Reporter			1,500 — —
		Sicca Rupees	7,643 5 4

ESTABLISHMENT of the Provincial Court of Appeal and Circuit for the Diviſion of PATNA.

COURT.			
1ſt Judge per Annum 45,000, per Month		3,750 — —	
2d D° 40,000		3,333 5 4	
3d D° 35,000		2,916 10 8	
			10,000 — —
OFFICERS.			
EUROPEAN:			
1 Regiſter	1,000 — —		
1 Aſſiſtant	400 — —		
2 Portugueſe Writers, at 70	140 — —		
		1,540 — —	
NATIVE:			
1 Cauzy	200 — —		
1 Mufty	200 — —		
1 Pundit	100 — —		
1 Native Writer	30 — —		
1 Head Sheriſhtadar	100 — —		
2 Moonſhees, at 50	100 — —		
4 Mohurrers, at 25	100 — —		
2 D° at 20	40 — —		
2 Moolah's Kerannee, at 8	16 — —		
2 Gungagel Brahmins, at 6	12 — —		
1 Nazir	20 — —		
1 Naib	10 — —		
20 Peons, at 4	80 — —		
2 Bheeſtees, at 4	8 — —		
2 Mehters, at 3	6 — —		
		1,022 — —	
CONTINGENCIES.			
Bengal Paper, Pens, &c.	20 — —		
Rent of a Court Houſe	150 — —		
		170 — —	
			2,732 — —
		Sicca Rupees	12,732 — —

ESTABLISHMENT of the Provincial Court of Appeal and Circuit for the Diviſion of DACCA.

COURT.			
1ſt Judge per Annum 45,000, per Month		3,750 — —	
2d - D° - 40,000 D°		3,333 5 4	
3d - D° - 35,000 D°		2,916 10 8	
			10,000 — —
OFFICERS.			
EUROPEAN:			
1 Regiſter	1,000 — —		
1 Aſſiſtant	400 — —		
2 Portugueſe Writers, at 70	140 — —		
		1,540 — —	
NATIVE:			
1 Cauzy	200 — —		
1 Mufty	200 — —		
1 Pundit	100 — —		
1 Native Writer	30 — —		
1 Head Sheriſhtadar	100 — —		
2 Moonſhees, at 50	100 — —		
4 Mohurrers, at 25	100 — —		
2 D° - at 20	40 — —		
2 Moolah's Kerrannee, at 8	16 — —		
2 Gungagel Brahmins, at 6	12 — —		
1 Nazir	20 — —		
1 Naib	10 — —		
20 Peons, at 4	80 — —		
2 Bheeſtees, at 4	8 — —		
2 Mehters, at 3	6 — —		
		1,022 — —	
CONTINGENCIES.			
Bengal Paper, Pens, &c.	20 — —		
Rent of a Court Houſe	150 — —		
		170 — —	
			2,732 — —
		Sicca Rupees	12,732 — —

ESTABLISHMENT of the Provincial Court of Appeal and Circuit for the Diviſion of MOORSHEDABAD.

COURT.			
1ſt Judge per Annum 45,000, per Month		3,750 — —	
2d D° - - 40,000 D°		3,333 5 4	
3d D° - - 35,000 D°		2,916 10 8	
			10,000 — —
OFFICERS.			
EUROPEAN:			
1 Regiſter	1,000 — —		
1 Aſſiſtant	400 — —		
2 Portugueſe Writers, at 70	140 — —		
		1,540 — —	
NATIVE:			
1 Cauzy	200 — —		
1 Mufty	200 — —		
1 Pundit	100 — —		
1 Native Writer	30 — —		
1 Head Sheriſhtadar	100 — —		
2 Moonſhees, at 50	100 — —		
4 Mohurrers, at 25	100 — —		
2 D° at 20	40 — —		
2 Moolahs Kerrannee, at 8	16 — —		
2 Gungagul Brahmins, at 6	12 — —		
1 Nazir	20 — —		
1 Naib	10 — —		
20 Peons, at 4	80 — —		
2 Bheeſtees, at 4	8 — —		
2 Mehters, at 3	6 — —		
		1,022 — —	
CONTINGENCIES.			
Bengal Paper, Pens, &c.	20 — —		
Rent of a Court Houſe	150 — —		
		170 — —	
			2,732 — —
		Sicca Rupees	12,732 — —

ESTABLISHMENT of the Provincial Court of Appeal and Circuit in the Diviſion of CALCUTTA.

COURT.			
1ſt Judge per Annum 45,000, per Month		3,750 — —	
2d D° 40,000 D°		3,333 5 4	
3d D° 35,000 D°		2,916 10 8	
			10,000 — —
OFFICERS.			
EUROPEAN:			
1 Regiſter	1,000 — —		
1 Aſſiſtant	400 — —		
2 Portugueſe Writers, at 70	140 — —		
		1,540 — —	
NATIVE:			
1 Cauzy	200 — —		
1 Mufty	200 — —		
1 Pundit	100 — —		
1 Native Writer	30 — —		
1 Head Sheriſhtadar	100 — —		
2 Moonſhees, at 50	100 — —		
4 Mohurrers, at 25	100 — —		
2 D° at 20	40 — —		
2 Moolahs Kerannee, at 8	16 — —		
2 Gungagul Brahmins, at 6	12 — —		
1 Nazir	20 — —		
1 Naib	10 — —		
20 Peons, at 4	80 — —		
2 Bheeſtees, at 4	8 — —		
2 Mehters, at 4	6 — —		
		1,022 — —	
CONTINGENCIES.			
Bengal Paper, Pens, &c.	20 — —		
Rent of a Court Houſe	150 — —		
		170 — —	
			2,732 — —
		Sicca Rupees	12,732 — —

ESTABLISHMENT of the Adawlut for the City of DACCA.

Judge, Salary per Annum 30,000, per Month			2,500 — —
Regiſter			500 — —
Rent of a Court			150 — —
CLERKS.			
1 Portugueſe Writer	80 — —		
1 Native D°	40 — —		
		120 — —	
DEWANNY DEPARTMENT.			
1 Molavy	100 — —		
1 Pundit	60 — —		
1 Sheriſhtadar	100 — —		
6 Mohurrers, at 25	150 — —		
1 Moonſhee	50 — —		
1 Mullub	5 — —		
1 Brahmin	5 — —		
1 Doctor	10 — —		
1 Nazir	25 — —		
1 Naib	15 — —		
20 Peons, at 4	80 — —		
1 Mirdah	10 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
Bengal Paper, Pens and Ink	30 — —		
		647 — —	
FOUZDARRY DEPARTMENT.			
JAIL ESTABLISHMENT:			
1 Mirdah	25 — —		
30 Birkandauzes	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
		147 — —	
CUTWALLY ESTABLISHMENT:			
Cutwalls		475 — —	
			1,389 — —
		Sicca Rupees	4,539 — —

ESTABLISHMENT of the Adawlut for the City of PATNA.

Judge, Salary per Annum 30,000, per Month			2,500 — —
Regiſter			500 — —
Rent of a Court			150 — —
CLERKS.			
1 Portugueſe Writer	80 — —		
1 Native D°	40 — —		
		120 — —	
DEWANNY DEPARTMENT.			
1 Molavy	100 — —		
1 Pundit	60 — —		
1 Sheriſhtadar	100 — —		
6 Mohurrers, at 25	150 — —		
1 Moonſhee	50 — —		
1 Mullub	5 — —		
1 Brahmin	5 — —		
1 Doctor	10 — —		
1 Nazir	25 — —		
1 Naib	15 — —		
20 Peons, at 4 each	80 — —		
1 Mirdah	10 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
Bengal Paper, Pens and Ink	30 — —		
		647 — —	
FOUZDARRY DEPARTMENT.			
JAIL ESTABLISHMENT:			
1 Mirdah	25 — —		
30 Birkandauzes	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
		147 — —	
CUTWALLY ESTABLISHMENT.			
Cutwalls		475 — —	
			1,389 — —
		Sicca Rupees	4,539 — —

ESTABLISHMENT of the Adawlut for the City of MOORSHEDABAD.

Judge, Salary per Annum 30,000, per Month			2,500 — —
Regiſter			500 — —
Rent of a Court			150 — —
CLERKS.			
1 Portugueſe Writer	80 — —		
1 Native D°	40 — —		
		120 — —	
DEWANNY DEPARTMENT.			
1 Molavy	100 — —		
1 Pundit	60 — —		
1 Sheriſhtadar	100 — —		
6 Mohurrers, at 25	150 — —		
1 Moonſhee	50 — —		
1 Mullub	5 — —		
1 Brahmin	5 — —		
1 Doctor	10 — —		
1 Nazir	25 — —		
1 Naib	15 — —		
20 Peons, at 4 each	80 — —		
1 Mirdah	10 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
Bengal Paper, Pens and Ink	30 — —		
		647 — —	
FOUZDARRY DEPARTMENT.			
JAIL ESTABLISHMENT:			
1 Mirdah	25 — —		
30 Birkandauzes	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
		147 — —	
CUTWALLY ESTABLISHMENT.			
Cutwalls		475 — —	
			1,389 — —
		Sicca Rupees	4,539 — —

ESTABLISHMENT of the Zillah Adawlut of RUNGPORE.

Judge and Magiſtrate per Annum Sa Rs 26,000, or per Month		2,166 10 8	
Regiſter		500 — —	
Surgeon		400 — —	
Rent of a Court		150 — —	
			3,216 10 8
CLERKS.			
1 Portugueſe Writer		75 — —	
1 Native Dº		50 — —	
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
4 Bengal Mohurrers, at 25 ea.		100 — —	
3 Perſian Dº at 25 ea.		75 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 Rs per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut	150 — —		
1 Jemautdar	20 — —		
20 Chupraſſies	80 — —		
1 Mirdah	25 — —		
30 Birkandauzes, at 3 Rs ea.	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
		397 — —	
Cutwall and Pykes		100 — —	
For apprehending DECOITS.			
80 Birkandauzes	320 — —		
4 Gurdwars	60 — —		
4 Mohurrers	20 — —		
16 Pykes	40 — —		
		440 — —	
			937 — —
Total per Month		Sicca Rupees	4,970 10 8

ESTABLISHMENT of the Zillah Adawlut of BURDWAN.

Judge and Magiſtrate per Annum Sa Rs 43,000, or per Month		3,583 5 4	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
			4,533 5 4
CLERKS.			
1 Portugueſe Writer		80 — —	
1 Native Dº		40 — —	
1 Dº Dº		30 — —	
			150 — —
DEWANNY DEPARTMENT.			
1 Molavy		110 — —	
1 Pundit		70 — —	
1 Sheriſhtadar		100 — —	
6 Perſian Mohurrers, at 25 Rs ea.		150 — —	
6 Bengal Dº at 20 Dº		120 — —	
1 Moonſhee		50 — —	
1 Naib		30 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		30 — —	
1 Naib		20 — —	
25 Peons, at 4 Rs per Month		100 — —	
Carried forward		700 — —	

Eſtabliſhment of the Zillah Adawlut of Burdwan—*continued.*

	Brought forward	700 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		33 — —	
			750 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut		150 — —	
1 Jemautdar		20 — —	
20 Chupraſſies, at 4 R^{s} each		80 — —	
1 Mirdah		25 — —	
30 Birkandauzes, at 3 D^{o}		90 — —	
1 Tubbeb		20 — —	
1 Tazeanaburdar		4 — —	
1 Jellared		4 — —	
1 Gorecund		4 — —	
			397 — —
Total per Month - Sicca Rupees			5,930 5 4

ESTABLISHMENT of the Zillah Adawlut of JESSORE.

Judge and Magiſtrate per Annum S^{a} R^{s} 26,000, or per Month		2,166 10 8	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
			3,116 10 6
CLERKS.			
1 Portugueſe Writer		75 — —	
1 Native D^{o}		50 — —	
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
4 Bengal Mohurrers, at 25 ea.		100 — —	
3 Perſian D^{o} at 25 ea.		75 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 R^{s} per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut of the Cutcherry	150 — —		
1 Jemautdar	20 — —		
20 Chupraſſies	80 — —		
		250 — —	
JAIL.			
1 Mirdah	25 — —		
30 Birkandauzes	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
		147 — —	
GUARD BOATS.			
1 Mangee	6		
1 Gulleah	5		
12 Dandies	48		
5 Armed Peons	30		
Total Charges for 1 Boat	89		
for 6 Boats, is	534 — —		
1 Sheriſhtadar	30 — —		
2 Mohurrers	30 — —		
1 Mirdah	10 — —		
10 Birkandauzes	50 — —		
		654 — —	
			1,051 — —
Total per Month - Sicca Rupees			4,984 10 8

ESTABLISHMENT of the Zillah Adawlut of MOORSHEDABAD.

Judge and Magiſtrate per Annum S. R^{s} 30,000, or per Month	2,500 — —	
Regiſter	500 — —	
Surgeon	300 — —	
Rent of a Court	150 — —	
CLERKS.		3,450 — —
1 Portugueſe Writer	75 — —	
1 Native D°	50 — —	
DEWANNY DEPARTMENT.		125 — —
1 Molavy	100 — —	
1 Pundit	60 — —	
1 Sheriſhtadar	100 — —	
4 Bengal Mohurrers, at 25 ea.	100 — —	
3 Perſian D° at 25 ea.	75 — —	
1 Moonſhee	50 — —	
1 Mullah	5 — —	
1 Brahmin	5 — —	
1 Doctor	10 — —	
1 Nazir	25 — —	
1 Naib	15 — —	
25 Peons, at 4 R^{s} per Month	100 — —	
1 Mirdah	10 — —	
1 Bheeſtee	4 — —	
1 Matre	3 — —	
Paper, Pens, and Ink	30 — —	
FOUZDARRY DEPARTMENT.		692 — —
Mohurrers and Akrajaut of the Cutcherry	150 — —	
Jemautdar	20 — —	
40 Birkandauzes	160 — —	
		330 — —
Total per Month - Sicca Rupees		4,597 — —

ESTABLISHMENT of the Zillah Adawlut of RAJESHAHY.

Judge and Magiſtrate per Annum S^{a} R^{s} 34,000, or per Month	2,833 5 4	
Regiſter	500 — —	
Surgeon	300 — —	
Rent of a Court	150 — —	
CLERKS.		3,783 5 4
1 Portugueſe Writer	80 — —	
1 Native D°	40 — —	
1 D° D°	30 — —	
DEWANNY DEPARTMENT.		150 — —
1 Molavy	100 — —	
1 Pundit	60 — —	
1 Sheriſhtadar	100 — —	
6 Perſian Mohurrers, at 25 each	150 — —	
4 Bengal D° at 20 each	80 — —	
1 Moonſhee	50 — —	
1 Mullah	5 — —	
1 Brahmin	5 — —	
1 Doctor	10 — —	
1 Nazir	25 — —	
1 Naib	15 — —	
25 Peons, at 4 R^{s} per M^{o}	100 — —	
1 Mirdah	10 — —	
1 Bheeſtee	4 — —	
1 Matre	3 — —	
Paper, Pens, and Ink	33 — —	
FOUZDARRY DEPARTMENT.		750 — —
CUTCHERRY:		
Mohurrers and Akrajaut of the Cutcherry	150 — —	
1 Jemautdar	20 — —	
40 Chupraſſies, at 4 R^{s} each	160 — —	
Aſſampore and Bennypirrah		
1 Tannadar	10 — —	
16 Peons, at 4 R^{s} each	64 — —	
Writer, Mohurrers, Akrajaut, &c.	150 — —	
10 Peons, at 4 R^{s} each	40 — —	
JAIL.		594 — —
1 Mirdah	25 — —	
30 Birkandauzes, at 3 R^{s} each	90 — —	
1 Tubbeb	20 — —	
1 Tazeanaburdar	4 — —	
1 Jellared	4 — —	
1 Gorecund	4 — —	
		147 — —
Total per Month - Sicca Rupees		5,424 5 4

ESTABLISHMENT of the Zillah Adawlut of Twenty-four Pergunnahs.

Judge and Magiſtrate per Annum Sa Rs 26,000, or per Month	2,166 10 8		
Regiſter	500 — —		
Rent of a Court	150 — —		
			2,816 10 8
CLERKS.			
1 Portugueſe Writer	75 — —		
1 Native Do	50 — —		
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy	100 — —		
1 Pundit	60 — —		
1 Sheriſhtadar	100 — —		
4 Bengal Mohurrers, at 25 ea.	100 — —		
3 Perſian Do, at 25 ea.	75 — —		
1 Moonſhee	50 — —		
1 Mullah	5 — —		
1 Brahmin	5 — —		
1 Doctor	10 — —		
1 Nazir	25 — —		
1 Naib	15 — —		
25 Peons, at 4 Rs per Month	100 — —		
1 Mirdah	10 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
Paper, Pens, and Ink	30 — —		
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut	150 — —		
1 Jemautdar	20 — —		
20 Chupraſſies, at 4 Rs ea.	80 — —		
1 Mirdah	25 — —		
30 Birkandauzes, at 3 Rs ea.	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
			397 — —
Total per Month	Sicca Rupees		4,030 10 8

ESTABLISHMENT of the Zillah Adawlut of PURNEA.

Judge and Magiſtrate per Annum Sa Rs 28,000, or per Month	2,333 5 4		
Regiſter	500 — —		
Surgeon	400 — —		
Rent of a Court	150 — —		
			3,383 5 4
CLERKS.			
1 Portugueſe Writer	75 — —		
1 Native Do	50 — —		
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy	100 — —		
1 Pundit	60 — —		
1 Sheriſhtadar	100 — —		
4 Bengal Mohurrers, at 25 ea.	100 — —		
3 Perſian Do, at 25 ea.	75 — —		
1 Moonſhee	50 — —		
1 Mullah	5 — —		
1 Brahmin	5 — —		
1 Doctor	10 — —		
1 Nazir	25 — —		
1 Naib	15 — —		
25 Peons, at 4 Rs per Month	100 — —		
1 Mirdah	10 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
Paper, Pens, and Ink	30 — —		
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut	150 — —		
1 Jemautdar	20 — —		
20 Chupraſſies, at 4 Rs ea.	80 — —		
1 Mirdah	25 — —		
30 Birkandauzes, at 3 Rs ea.	90 — —		
1 Tubbeb	20 — —		
1 Tazeanaburdar	4 — —		
1 Jellared	4 — —		
1 Gorecund	4 — —		
			397 — —
Total per Month	Sicca Rupees		4,597 5 4

ESTABLISHMENT of the Zillah Adawlut of NUDDEA.

Judge and Magiſtrate, per Annum Sa Rs 30,000, or per Month		2,500 — —	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
	CLERKS.		3,450 — —
1 Portugueſe Writer		75 — —	
1 Native - Do		50 — —	
	DEWANNY DEPARTMENT.		125 — —
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
4 Bengal Mohurrers, at 25 ea.		100 — —	
3 Perſian Do, at 25 ea.		75 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 Rs per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
	FOUZDARRY DEPARTMENT.		692 — —
Mohurrers and Akrajaut		150 — —	
1 Jemautdar		20 — —	
20 Chupraſſies, at 4 Rs ea.		80 — —	
1 Mirdah		25 — —	
30 Birkandauzes, at 3 Rs ea.		90 — —	
1 Tubbeb		20 — —	
1 Tazeanaburdar		4 — —	
1 Jellared		4 — —	
1 Gorecund		4 — —	
			397 — —
	Total per Month -	Sicca Rupees	4,664 — —

ESTABLISHMENT of the Zillah Adawlut of MIDNAPORE.

Judge and Magiſtrate, per Annum Sa Rs 29,000, or per Month		2,416 10 8	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
	CLERKS.		3,366 10 8
1 Portugueſe Writer		75 — —	
1 Native - Do		50 — —	
	DEWANNY DEPARTMENT.		125 — —
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
4 Bengal Mohurrers, at 25 each		100 — —	
3 Perſian Do, at 25 each		75 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 Rs per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
	FOUZDARRY DEPARTMENT.		692 — —
Mohurrers and Akrajaut		150 — —	
1 Jemautdar		20 — —	
20 Chupraſſies, at 4 Rs per Month		80 — —	
1 Mirdah		25 — —	
30 Birkandauzes		90 — —	
1 Tubbeb		20 — —	
1 Tazeanaburdar		4 — —	
1 Jellared		4 — —	
1 Gorecund		4 — —	
			397 — —
	Total per Month -	Sicca Rupees	4,580 10 8

ESTABLISHMENT of the Zillah Adawlut of DINAGEPORE.

Judge and Magiſtrate per Annum Sa Rs 31,000, or per Month	2,583	5	4
Regiſter	500	—	—
Surgeon	300	—	—
Rent of a Court	150	—	—
CLERKS.			3,533 5 4
1 Portugueſe Writer	75	—	—
1 Native Do	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy	100	—	—
1 Pundit	60	—	—
1 Sheriſhtadar	100	—	—
4 Bengal Mohurrers, at 25 ea.	100	—	—
3 Perſian Do, at 25 ea.	75	—	—
1 Moonſhee	50	—	—
1 Mullah	5	—	—
1 Brahmin	5	—	—
1 Doctor	10	—	—
1 Naz'r	25	—	—
1 Naib	15	—	—
25 Peons, at 4 Rs per Month	100	—	—
1 Mirdah	10	—	—
1 Bheeſtee	4	—	—
1 Matre	3	—	—
Paper, Pens, and Ink	30	—	—
FOUZDARRY DEPARTMENT.			692 — —
Mohurrers and Akrajaut	150	—	—
1 Jemutdar	20	—	—
20 Chupraſſies, at 4 Rs ea.	80	—	—
1 Mirdah	25	—	—
30 Birkandauzes, at 3 Rs ea.	90	—	—
1 Tubbeb	20	—	—
1 Tazeanaburdar	4	—	—
1 Jellared	4	—	—
1 Gorecund	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,747 5 4

ESTABLISHMENT of the Zillah Adawlut of DACCA.

Judge and Magiſtrate per Annum Sa Rs 30,000, or per Month	2,500	—	—
Regiſter	500	—	—
Surgeon	400	—	—
Rent of a Court	150	—	—
CLERKS.			3,550 — —
1 Portugueſe Writer	75	—	—
1 Native Do	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy	100	—	—
1 Pundit	60	—	—
1 Sheriſhtadar	100	—	—
4 Bengal Mohurrers, at 25 ea.	100	—	—
3 Perſian Do, at 25 ea.	75	—	—
1 Moonſhee	50	—	—
1 Mullah	5	—	—
1 Brahmin	5	—	—
1 Doctor	10	—	—
1 Nazir	25	—	—
1 Naib	15	—	—
25 Peons, at 4 Rs per Month	100	—	—
1 Mirdah	10	—	—
1 Bheeſtee	4	—	—
1 Matre	3	—	—
Paper, Pens, and Ink	30	—	—
FOUZDARRY DEPARTMENT.			692 — —
Mohurrers and Akrajaut	150	—	—
1 Jemautdar	20	—	—
20 Chupraſſies, at 4 Rs ea.	80	—	—
1 Mirdah	25	—	—
30 Birkandauzes, at 3 Rs ea.	90	—	—
1 Tubbeb	20	—	—
1 Tazeanaburdar	4	—	—
1 Jellared	4	—	—
1 Gorecund	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,764 — —

ESTABLISHMENT of the Zillah Adawlut of MOMENSING.

Judge and Magiſtrate per Annum Sa Rs 26,000, or per Month -	2,166	10	8
Regiſter - - - - - - - - - - - - -	500	—	—
Surgeon - - - - - - - - - - - - -	300	—	—
Rent of a Court - - - - - - - - - - -	150	—	—
CLERKS.			3,116 10 8
1 Portugueſe Writer - - - - - - - - - -	75	—	—
1 Native - Do - - - - - - - - - -	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy - - - - - - - - - - - -	100	—	—
1 Pundit - - - - - - - - - - - -	60	—	—
1 Sheriſhtadar - - - - - - - - - - -	100	—	—
3 Perſian Mohurrers, at 26 ea. - - - - - - - -	78	—	—
2 Bengal Do at 25 ea. - - - - - - - -	50	—	—
1 Mooniſhee - - - - - - - - - - -	50	—	—
1 Mullah - - - - - - - - - - - -	5	—	—
1 Brahmin - - - - - - - - - - - -	5	—	—
1 Doctor - - - - - - - - - - - -	10	—	—
1 Nazir - - - - - - - - - - - -	25	—	—
1 Naib - - - - - - - - - - - - -	15	—	—
20 Peons, at 4 Rs per Month - - - - - - - -	80	—	—
1 Mirdah - - - - - - - - - - - -	10	—	—
1 Bheeſtee - - - - - - - - - - - -	4	—	—
1 Matre - - - - - - - - - - - -	3	—	—
Paper, Pens, and Ink - - - - - - - - - -	30	—	—
FOUZDARRY DEPARTMENT.			625 — —
Mohurrers and Akrajaut - - - - - - - - - -	150	—	—
1 Jemautdar - - - - - - - - - - - -	20	—	—
40 Chupraſſies, at 4 Rs each - - - - - - - -	160	—	—
1 Mirdah - - - - - - - - - - - -	25	—	—
30 Birkandauzes, at 3 Rs each - - - - - - - -	90	—	—
1 Tubbeb - - - - - - - - - - - -	20	—	—
1 Tazeanaburdar - - - - - - - - - - -	4	—	—
1 Jellared - - - - - - - - - - - -	4	—	—
1 Gorecund - - - - - - - - - - - -	4	—	—
			477 — —
Total per Month - Sicca Rupees			4,343 10 8

ESTABLISHMENT of the Zillah Adawlut of BEERBHOOM.

Judge and Magiſtrate per Annum Sa Rs 28,000, or per Month -	2,333	5	4
Regiſter - - - - - - - - - - - - -	500	—	—
Surgeon - - - - - - - - - - - - -	300	—	—
Rent of a Court - - - - - - - - - - - -	150	—	—
CLERKS.			3,283 5 4
1 Portugueſe Writer - - - - - - - - - -	75	—	—
1 Native - Do - - - - - - - - - -	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy - - - - - - - - - - - -	100	—	—
1 Pundit - - - - - - - - - - - -	60	—	—
1 Sheriſhtadar - - - - - - - - - - -	100	—	—
4 Bengal Mohurrers, at 25 Rs per Month - - - - -	100	—	—
3 Perſian Do at 25 Do - - - - - - - -	75	—	—
1 Mooniſhee - - - - - - - - - - -	50	—	—
1 Mullah - - - - - - - - - - - -	5	—	—
1 Brahmin - - - - - - - - - - - -	5	—	—
1 Doctor - - - - - - - - - - - -	10	—	—
1 Nazir - - - - - - - - - - - -	25	—	—
1 Naib - - - - - - - - - - - - -	15	—	—
25 Peons, at 4 Rs per Month - - - - - - - -	100	—	—
1 Mirdah - - - - - - - - - - - -	10	—	—
1 Bheeſtee - - - - - - - - - - - -	4	—	—
1 Matre - - - - - - - - - - - -	3	—	—
Paper, Pens, and Ink - - - - - - - - - -	30	—	—
FOUZDARRY DEPARTMENT.			692 — —
Mohurrers and Akrajaut - - - - - - - - - -	150	—	—
1 Jemautdar - - - - - - - - - - - -	20	—	—
20 Chupraſſies, at 4 Rs per Month - - - - - - - -	80	—	—
1 Mirdah - - - - - - - - - - - -	25	—	—
30 Birkandauzes, at 3 Rs per Month - - - - - - - -	90	—	—
1 Tubbeb - - - - - - - - - - - -	20	—	—
1 Tazeanaburdar - - - - - - - - - - -	4	—	—
1 Jellared - - - - - - - - - - - -	4	—	—
1 Gorecund - - - - - - - - - - - -	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,497 5 4

ESTABLISHMENT of the Zillah Adawlut of TIPPERAH.

Judge and Magiſtrate per Annum Sa Rs 28,000, or per Month	2,333	5	4
Regiſter	500	—	—
Surgeon	300	—	—
Rent of a Court	150	—	—
			3,283 5 4
CLERKS.			
1 Portugueſe Writer	75	—	—
1 Native - Do	50	—	—
			125 — —
DEWANNY DEPARTMENT.			
5 Molavy	100	—	—
2 Pundit	60	—	—
1 Sheriſhtadar	100	—	—
4 Bengal Mohurers, at 25 ea.	100	—	—
3 Perſian Do at 25 each	75	—	—
1 Moonſhee	50	—	—
1 Mullah	5	—	—
1 Brahmin	5	—	—
1 Doctor	10	—	—
1 Naz'r	25	—	—
1 Naib	15	—	—
25 Peons, at 4 Rs per Month	100	—	—
1 Mirdah	10	—	—
1 Bheeſtee	4	—	—
1 Matre	3	—	—
Paper, Pens, and Ink	30	—	—
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut	150	—	—
1 Jemautdar	20	—	—
20 Chupraſſies, at 4 Rs each	80	—	—
1 Mirdah	25	—	—
30 Birkandauzes at 3 Rs each	90	—	—
1 Tubbeb	20	—	—
1 Tazeanaburdar	4	—	—
1 Jellared	4	—	—
1 Gorecund	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,497 5 4

ESTABLISHMENT of the Zillah Adawlut of CHITTAGONG.

Judge and Magiſtrate per Annum Sa Rs 24,000, or per Month	2,000	—	—
Regiſter	500	—	—
Surgeon	300	—	—
Rent of a Court	150	—	—
			2,950 — —
CLERKS.			
1 Portugueſe Writer	75	—	—
1 Native - Do	50	—	—
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy	100	—	—
1 Pundit	60	—	—
1 Sheriſhtadar	100	—	—
3 Perſian Mohurrers, at 20 ea.	60	—	—
3 Bengal - Do, at 16	48	—	—
1 Moonſhee	40	—	—
1 Mullah	5	—	—
1 Brahmin	5	—	—
1 Doctor	10	—	—
1 Nazir	25	—	—
1 Naib	15	—	—
20 Peons, at 3 Rs per Month	60	—	—
1 Mirdah	10	—	—
1 Bheeſtee	4	—	—
1 Matre	3	—	—
Paper, Pens, and Ink	30	—	—
			575 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut	150	—	—
1 Jemautdar	20	—	—
20 Chupraſſies, at 4 Rs each	80	—	—
1 Mirdah	25	—	—
30 Birkandauzes, at 3 Rs each	90	—	—
1 Tubbeb	20	—	—
1 Tazeanaburdar	4	—	—
1 Jellared	4	—	—
1 Gorecund	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,047 — —

ESTABLISHMENT of the Zillah Adawlut of BOGLEPORE.

Judge and Magiſtrate per Annum Sa Rs 25,000, or per Month - -	2,083	5	4
Regiſter - - - - - - - - - - - - -	500	—	—
Surgeon - - - - - - - - - - - - -	300	—	—
Rent of a Court - - - - - - - - - - -	150	—	—
CLERKS.			3,033 5 4
1 Portugueſe Writer - - - - - - - - - -	75	—	—
1 Native - Do - - - - - - - - - -	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy - - - - - - - - - - - -	100	—	—
1 Pundit - - - - - - - - - - - -	60	—	—
1 Sheriſhtadar - - - - - - - - - - -	100	—	—
3 Perſian Mohurrers, at 26 ea. - - - - - - - -	78	—	—
2 Bengal Do, - at 25 - - - - - - - -	50	—	—
1 Moonſhee - - - - - - - - - - -	50	—	—
1 Mullah - - - - - - - - - - - -	5	—	—
1 Brahmin - - - - - - - - - - - -	5	—	—
1 Doctor - - - - - - - - - - - -	10	—	—
1 Nazir - - - - - - - - - - - -	25	—	—
1 Naib - - - - - - - - - - - - -	15	—	—
20 Peons, at 4 Rs per Month - - - - - - - -	80	—	—
1 Mirdah - - - - - - - - - - - -	10	—	—
1 Bheeſtee - - - - - - - - - - - -	4	—	—
1 Matre - - - - - - - - - - - -	3	—	—
Paper, Pens, and Ink - - - - - - - - - -	30	—	—
FOUZDARRY DEPARTMENT.			625 — —
Mohurrers and Akrajaut - - - - - - - - - -	150	—	—
1 Jemautdar - - - - - - - - - - - -	20	—	—
20 Chupraſſies, at 4 Rs ea. - - - - - - - - -	80	—	—
1 Mirdah - - - - - - - - - - - -	25	—	—
30 Birkandauzes, at 3 Rs ea. - - - - - - - - -	90	—	—
1 Tubbeb - - - - - - - - - - - -	20	—	—
1 Tazeanaburdar - - - - - - - - - - -	4	—	—
1 Jellared - - - - - - - - - - - -	4	—	—
1 Gorecund - - - - - - - - - - - -	4	—	—
Kutwalls - - - - - - - - - - - -	81	—	—
			478 — —
Total per Month - Sicca Rupees			4,261 5 4

ESTABLISHMENT of the Zillah Adawlut of SHAHABAD.

Judge and Magiſtrate per Annum Sa Rs 28,000, or per Month -	2,333	5	4
Regiſter - - - - - - - - - - - - -	500	—	—
Surgeon - - - - - - - - - - - - -	400	—	—
Rent of a Court - - - - - - - - - - - -	150	—	—
CLERKS.			3,383 5 4
1 Portugueſe Writer - - - - - - - - - -	75	—	—
1 Native - Do - - - - - - - - - -	50	—	—
DEWANNY DEPARTMENT.			125 — —
1 Molavy - - - - - - - - - - - -	100	—	—
1 Pundit - - - - - - - - - - - -	60	—	—
1 Sheriſhtadar - - - - - - - - - - -	100	—	—
7 Perſian Mohurrers, at 25 ea. - - - - - - - -	175	—	—
1 Moonſhee - - - - - - - - - - -	50	—	—
1 Mullah - - - - - - - - - - - -	5	—	—
1 Brahmin - - - - - - - - - - - -	5	—	—
1 Doctor - - - - - - - - - - - -	10	—	—
1 Nazir - - - - - - - - - - - -	25	—	—
1 Naib - - - - - - - - - - - - -	15	—	—
25 Peons, at 4 Rs per Month - - - - - - - -	100	—	—
1 Mirdah - - - - - - - - - - - -	10	—	—
1 Bheeſtee - - - - - - - - - - - -	4	—	—
1 Matre - - - - - - - - - - - -	3	—	—
Paper, Pens, and Ink - - - - - - - - - -	30	—	—
FOUZDARRY DEPARTMENT.			692 — —
Mohurrers and Akrajaut - - - - - - - - - -	150	—	—
1 Jemautdar - - - - - - - - - - - -	20	—	—
20 Chupraſſies, at 4 Rs each - - - - - - - - -	80	—	—
1 Mirdah - - - - - - - - - - - -	25	—	—
30 Birkandauzes, at 3 Rs each - - - - - - - - -	90	—	—
1 Tubbeb - - - - - - - - - - - -	20	—	—
1 Tazeanaburdar - - - - - - - - - - -	4	—	—
1 Jellared - - - - - - - - - - - -	4	—	—
1 Gorecund - - - - - - - - - - - -	4	—	—
			397 — —
Total per Month - Sicca Rupees			4,497 5 4

ESTABLISHMENT of the Zillah Adawlut of BAHAR.

Judge and Magiſtrate per Annum Sa Rs 32,000, or per Month		2,666 10 8	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
			3,616 10 8
CLERKS.			
1 Portugueſe Writer		75 — —	
1 Native - Do		50 — —	
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
7 Perſian Mohurrers, at 25 ea.		175 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 Rs per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut		150 — —	
1 Jemaudtar		20 — —	
20 Chupraſſies, at 4 Rs ea.		80 — —	
1 Mirdah		25 — —	
30 Birkandauzes, at 3 Rs ea.		90 — —	
1 Tubbeb		20 — —	
1 Tazeanaburdar		4 — —	
1 Jellared		4 — —	
1 Gorecund		4 — —	
			397 — —
Total per Month - Sicca Rupees			4,830 10 8

ESTABLISHMENT of the Zillah Adawlut of TIRHOOL.

Judge and Magiſtrate per Annum Sa Rs 28,000, or per Month		2,333 5 4	
Regiſter		500 — —	
Surgeon		300 — —	
Rent of a Court		150 — —	
			3,283 5 4
CLERKS.			
1 Portugueſe Writer		75 — —	
1 Native - Do		50 — —	
			125 — —
DEWANNY DEPARTMENT.			
1 Molavy		100 — —	
1 Pundit		60 — —	
1 Sheriſhtadar		100 — —	
7 Perſian Mohurrers, at 25 ea.		175 — —	
1 Moonſhee		50 — —	
1 Mullah		5 — —	
1 Brahmin		5 — —	
1 Doctor		10 — —	
1 Nazir		25 — —	
1 Naib		15 — —	
25 Peons, at 4 Rs per Month		100 — —	
1 Mirdah		10 — —	
1 Bheeſtee		4 — —	
1 Matre		3 — —	
Paper, Pens, and Ink		30 — —	
			692 — —
FOUZDARRY DEPARTMENT.			
Mohurrers and Akrajaut		150 — —	
1 Jemaudtar		20 — —	
20 Chupraſſies, at 4 Rs ea.		80 — —	
1 Mirdah		25 — —	
30 Birkandauzes, at 3 Rs ea.		90 — —	
1 Tubbeb		20 — —	
1 Tazeanaburdar		4 — —	
1 Jellared		4 — —	
1 Gorecund		4 — —	
			397 — —
Total per Month - Sicca Rupees			4,497 5 4

ESTABLISHMENT of the Zillah Adawlut of SARUN.

Judge and Magiſtrate per Annum Sa Rs 30,000, or per Month	2,500 — —	
Regiſter	500 — —	
Surgeon	300 — —	
Rent of a Court	150 — —	
		3,450 — —
CLERKS.		
1 Portugueſe Writer	75 — —	
1 Native D°	50 — —	
		125 — —
DEWANNY DEPARTMENT.		
1 Molavy	100 — —	
1 Pundit	60 — —	
1 Sheriſhtadar	100 — —	
7 Perſian Mohurrers, at 25 ea.	175 — —	
1 Moonſhee	50 — —	
1 Mullah	5 — —	
1 Brahmin	5 — —	
1 Doctor	10 — —	
1 Nazir	25 — —	
1 Naib	15 — —	
25 Peons, at 4 Rs per Month	100 — —	
1 Mirdah	10 — —	
1 Bheeſtee	4 — —	
1 Matre	3 — —	
Paper, Pens, and Ink	30 — —	
		692 — —
FOUZDARRY DEPARTMENT.		
Mohurrers and Akrajaut	150 — —	
1 Jemautdar	20 — —	
20 Chupraſſies, at 4 Rs ea.	80 — —	
1 Mirdah	25 — —	
30 Birkandauzes, at 3 Rs ea.	90 — —	
1 Tubbeb	20 — —	
1 Tazeanaburdar	4 — —	
1 Jellared	4 — —	
1 Gorecund	4 — —	
		397 — —
Total per Month	Sicca Rupees	4,664 — —

Revenue Department. (A true Copy.)

G. H. BARLOW,
Sub Secy.

No. 6.

ESTABLISHMENT of the Office of Collector of the Diſtrict of JESSORE.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	40 — —	
3 Perſian Mohurrers	65 — —	
2 Bengal D°	35 — —	
1 Khazanchee	15 — —	
1 Moonſhee	30 — —	
1 Bengal D°	10 — —	
2 Mohurrers	20 — —	
2 Podars	10 — —	
1 Jemautdar and Peons	40 — —	
1 Duſtery	4 — —	
1 Frauſh	4 — —	
		423 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, &c.	30 — —	
		230 — —
	Sicca Rupees	2,553 — —

N. B. The Eſtabliſhment of Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of MOMENSING.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
1 Writer	70 — —	
Sheriſhtadar	50 — —	
7 Perſian Mohurrers	140 — —	
7 Bengal D°	108 — —	
2 Perſian Moonſhees	65 — —	
2 Khazanchees	25 — —	
3 Mohurrers	30 — —	
3 Podars	25 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufteries	8 — —	
2 Frauſhees	8 — —	
1 Matre	3 — —	
		738 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	97 — —	
		297 — —
Sicca Rupees		2,935 — —

N. B. The Charges Zemindarry Eſtabliſhments, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of MIDNAPORE.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	30 — —	
3 Mohurrers	45 — —	
2 Moonſhees	50 — —	
1 Khazanchee	20 — —	
2 Mohurrers	20 — —	
2 Podars	10 — —	
1 Nazir	10 — —	
1 Naib	7 — —	
10 Peons	30 — —	
1 Duſtery	3 — —	
1 Frauſh	3 — —	
		378 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	50 — —	
Repairs of the Fort	100 — —	
		350 — —
Sicca Rupees		2,628 — —

N. B. The Charges Bazee Zeemeen Poolbundy, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of NUDDEA.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
3 Perſian Mohurrers	80 — —	
3 Bengal D°	60 — —	
2 Perſian Moonſhees	65 — —	
2 Khazanchees	25 — —	
3 Mohurrers	30 — —	
3 Podars	25 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufteries	8 — —	
2 Frauſhees	8 — —	
1 Kakerobe	3 — —	
		560 — —

Eſtabliſhment for the Office of Collector of the Diſtrict of Nuddea—*continued.*

CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Birkandauzes for attending over the Treaſury	60 — —	
Paper, Pens, Ink, Oil, &c.	75 — —	
		335 — —
Sicca Rupees		2,795 — —

N. B. The Tannah Charges, Poolbundy, Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of DACCA.

Collector	- - -	1,500 — —
Aſſiſtant	- - -	400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
2 Writers, at 60	120 — —	
8 Perſian Mohurrers	155 — —	
8 Bengal D°	120 — —	
2 Perſian Moonſhees	65 — —	
2 Khazanchees	25 — —	
3 Mohurrers	30 — —	
3 Podars	25 — —	
1 Moonſhee	15 — —	
3 Mohurrers	30 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufteries	8 — —	
2 Frauſhees	8 — —	
1 Kakerobe	3 — —	
1 Duftery	5 — —	
1 Ditto	4 — —	
		869 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	110 — —	
		310 — —
Sicca Rupees		3,079 — —

N. B. The Eſtabliſhment of Tehſildars, Charges Zemindarry, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of CHITTAGONG.

Collector	- - -	1,500 — —
Aſſiſtant	- - -	400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	40 — —	
4 Perſian Mohurrers	55 — —	
4 Bengal D°	60 — —	
1 Moonſhee	15 — —	
1 Khazanchee	15 — —	
4 Bengal Mohurrers	38 — —	
4 Podars	18 — —	
2 Perſian Mohurrers	20 — —	
2 Bengal D°	15 — —	
4 D° D°	20 — —	
1 Jemautdar	10 — —	
10 Peons	15 — —	
		471 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, &c.	20 — —	
Cutcherry Contingencies	80 — —	
Laſcars attending the Flag-ſtaff	20 — —	
		320 — —
Sicca Rupees		2,691 — —

N. B. The Eſtabliſhment of Tehſildars, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT of the Office of Collector of the District of BAHAR.

Collector		1,500 — —
Assistant		400 — —
OMLAH.		
CUTCHERRY.		
Dewan	150 — —	
Peishcar	60 — —	
Sherishtadar and Mohurrers	105 — —	
Moonshee	40 — —	
Naib D°	20 — —	
Nagre Navises	10 — —	
Khazanchee	25 — —	
Podar and 2 Porkeyahs	20 — —	
Nazir and Peons	80 — —	
1 Dufterry	10 — —	
1 Fraush	4 — —	
1 Sweeper	3 — —	
		527 — —
AMANUT.		
DUFTER.		
Busteeram	80 — —	
Sherishtadar	30 — —	
3 Mohurrers	36 — —	
		146 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
House Rent for keeping the Records of the Patna Council, &c.	100 — —	
Nursery for Plants	50 — —	
Boat-hire, attending at Futwah Bridge	80 — —	
Paper, Pens, Ink, &c.	80 — —	
		460 — —
	Sicca Rupees	3,033 — —

N. B. The Establishment of Tehsildars, Cauzies, Canongoes, Mohurrers, and Pensions and Charitable Allowances, &c. to continue as at present.

ESTABLISHMENT for the Office of Collector of the District of BURDWAN.

Collector		1,500 — —
Assistant		400 — —
OMLAH.		
Dewan	150 — —	
Sherishtadar	50 — —	
Moonshey	40 — —	
2 Persian Mohurrers	50 — —	
2 Bengal - D°	45 — —	
Khazanchee	25 — —	
2 Mohurrers	20 — —	
2 Podars	12 — —	
1 Nazir	15 — —	
4 Peons	12 — —	
1 Dufterry	4 — —	
1 Fraush	4 — —	
1 Matre	3 — —	
		430 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nursery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	50 — —	
		250 — —
	Sicca Rupees	2,580 — —

N. B. The Tehsildar's Establishment, Pensions and Charitable Allowances, &c. to continue as at present.

ESTABLISHMENT for the Office of Collector of the District of BOGLEPORE.

Collector			1,500 — —
Aſſiſtant			400 — —
OMLAH.			
AT BHAUGULPORE.			
Dewan	150 — —		
Sheriſhtadar	40 — —		
4 Mohurrers	60 — —		
2 Moonſhees	50 — —		
1 Khazanchee	20 — —		
2 Mohurrers	20 — —		
1 Podar	5 — —		
1 Nazir	10 — —		
1 Naib	7 — —		
10 Peons	30 — —		
Duſterry, Frauſh, and Matre	19 — —		
			411 — —
AT RAJEMAHL:			
Sheriſhtadar	50 — —		
3 Mohurrers	50 — —		
1 Khazanchee	15 — —		
1 Mohurrer	10 — —		
1 Podar	5 — —		
1 Jemautdar	7 — —		
4 Peons	12 — —		
1 Duſterry	3 — —		
1 Frauſh	3 — —		
			155 — —
CONTINGENCIES.			
Office and Cutcherry Rent	150 — —		
Nurſery for Plants	50 — —		
Godown hire for depoſiting Opium	55 — —		
Paper, Pens, Ink, &c.	65 — —		
			320 — —
		Sicca Rupees	2,786 — —

N. B. The Charges Zemindarry, Hill Charges, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the District of MOORSHEDABAD.

Collector			1,500 — —
Aſſiſtant			400 — —
OMLAH.			
Dewan	150 — —		
Peiſhcar	100 — —		
Sheriſhtadar	70 — —		
7 Mohurrers	190 — —		
2 Perſian Moonſhees	80 — —		
1 Bengal D°	20 — —		
1 Khazanchee	30 — —		
3 Mohurrers	50 — —		
4 Podars	35 — —		
1 Nazir	15 — —		
1 Naib	10 — —		
10 Peons	30 — —		
4 Dafterbunds	16 — —		
2 Frauſhees	8 — —		
1 Bheeſtee	4 — —		
1 Matre	3 — —		
			811 — —
CONTINGENCIES.			
Office and Cutcherry Rent	150 — —		
Nurſery for Plants	50 — —		
Paper, Pens, Ink, Oil, &c.	100 — —		
			300 — —
		Sicca Rupees	3,011 — —

N. B. The Tehſildary Eſtabliſhment, Charges Zemindarry, Poolbundy, Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of PURNEA.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
3 Mohurrers	75 — —	
3 Moonſhees	50 — —	
1 Nagre Moonſhee	15 — —	
1 Khazanchee	20 — —	
2 Mohurrers	20 — —	
2 Podars	10 — —	
1 Nazir and Peons	40 — —	
Dufterry	3 — —	
Frauſh	3 — —	
Matre	2 — —	
		438 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Allowance to the Canongoes of Luckpoorah per Month	7 1 —	
Godown Rent for depoſiting Opium during the preſent Contract	55 — —	
Paper, Pens, Ink, Oil, &c.	50 — —	
		312 1 —
Sicca Rupees		2,650 1 —

N. B. The Abkarry and Canongoe Eſtabliſhment, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of RAJESHAHY.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
3 Perſian Mohurrers	80 — —	
3 Bengal D°	60 — —	
2 Khazanchees	25 — —	
2 Perſian Moonſhees	65 — —	
3 D° Mohurrers	30 — —	
3 Podars	25 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufterries	8 — —	
2 Frauſhees	8 — —	
1 Kakerobe	3 — —	
		560 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, &c.	75 — —	
		275 — —
Sicca Rupees		2,735 — —

N. B. The Tehſildary Eſtabliſhment, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of RUNGPORE.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	40 — —	
3 Perſian Mohurrers	45 — —	
3 Bengal D°	35 — —	
2 Moonſhees	40 — —	
1 Khazanchee	30 — —	
2 Mohurrers	25 — —	
2 Peiſhcars	20 — —	
1 Nazir	15 — —	
1 Naib and 10 Peons	31 — —	
2 Dufterries	8 — —	
1 Frauſh	4 — —	
1 Kakerobe	3 — —	
		446 — —

Eſtabliſhment for the Office of Collector of the Diſtrict of Rungpore—*continued.*

CONTINGENCIES.			
Office and Cutcherry Rent	150 — —		
Nurſery for Plants	50 — —		
60 Birkandauzes, allowed the Zemindars for eſcorting Treaſure	219 — —		
Annual Eſtabliſhment for building Houſes and other Accommodations for the Bootan Rajah's People, and Stables for their Horſes, and Articles of Merchandize, per Annum 466. 6. or per Month	38 13 10		
Godown Rent for depoſiting Opium	73 3 8		
Paper, Pens, Ink, Oil, &c.	75 — —		
		606 1 6	
Sicca Rupees		2,952 1 6	

N. B. The Abkarry Eſtabliſhment, Poolbundy, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of TIPPERAH.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
3 Perſian Mohurrers	80 — —	
3 Bengal - D°	60 — —	
2 Perſian Moonſhees	65 — —	
2 Khazanchees	25 — —	
3 Mohurrers	30 — —	
3 Podars	25 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufterries	8 — —	
2 Frauſhes	8 — —	
1 Kakerobe	3 — —	
		560 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	75 — —	
		275 — —
Sicca Rupees		2,735 — —

N. B. The Eſtabliſhment for ſeparating Talooks, Tehſildary Eſtabliſhment, and Charges Zemindarry, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of Twenty-four Pergunnahs.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	40 — —	
3 Mohurrers	55 — —	
2 Moonſhees	50 — —	
1 Bengal D°	20 — —	
1 Khazanchee	20 — —	
1 Mohurrer	10 — —	
2 Podars	15 — —	
1 Jemautdar	10 — —	
1 Naib D°	7 — —	
5 Peons	20 — —	
3 Dufterries	10 — —	
1 Kakerobe	4 — —	
		418 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	25 — —	
		225 — —
Sicca Rupees		2,536 — —

N. B. The Abkarry and Segually Eſtabliſhment, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of SAURUN.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	40 — —	
4 Mohurrers	60 — —	
1 Nagre Naviſe	10 — —	
1 Khazanchee	15 — —	
2 Mohurrers	20 — —	
2 Podars	10 — —	
1 Moonſhee	30 — —	
1 Naib D°	10 — —	
Mohurrers for the Canongoes	12 7 6	
Jemautdar and Peons	40 — —	
Duſtery	4 — —	
Frauſh	4 — —	
Mirdah	6 14 9	
		412 6 3
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	30 — —	
		230 — —
Sicca Rupees		2,542 6 3

N. B. The Tehſildary and Canongoe Eſtabliſhment, Charges Zemindarry, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of TIRHOOL.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
1 Sheriſhtadar	40 — —	
4 Mohurrers	60 — —	
1 Nagre Naviſe	10 — —	
Khazanchee	15 — —	
2 Mohurrers	20 — —	
2 Podars	10 — —	
1 Moonſhee	30 — —	
1 Naib D°	10 — —	
Jemautdar and Peons	40 — —	
Duſtery	4 — —	
Frauſh	4 — —	
		393 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	30 — —	
		230 — —
Sicca Rupees		2,523 — —

N. B. The Charges Zemindarry, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of SHAHABAD.

Collector		1,500 — —
Aſſiſtant		400 — —
OMLAH.		
Dewan	150 — —	
1 Sheriſhtadar	40 — —	
4 Mohurrers	60 — —	
1 Nagre Naviſe	10 — —	
Khazanchee	15 — —	
2 Mohurerrs	20 — —	
2 Podars	10 — —	
Moonſhee	30 — —	
Naib D°	10 — —	
Jemautdar and Peons	40 — —	
Duſtery	4 — —	
Frauth	4 — —	
Barkandauzes for eſcorting Treaſure, &c.	150 — —	
		543 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	30 — —	
		230 — —
Sicca Rupees		2,673 — —

N. B. The Charges of Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of DINAGEPORE.

Collector	- - -	1,500 — —
Aſſiſtant	- - -	400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
Moonſhee	40 — —	
2 Perſian Mohurrers	50 — —	
3 Bengal D°	55 — —	
1 Khazanchee	20 — —	
2 Mohurrers	20 — —	
3 Podars	25 — —	
2 Bengal Moonſhees	40 — —	
1 Nazir	15 — —	
1 Naib	4 — —	
9 Peons	27 — —	
2 Dufterries	8 — —	
2 Fraſhees	8 — —	
1 Matre	3 — —	
		515 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	75 — —	
		275 — —
	Sicca Rupees	2,690 — —

N. B. The Abkary Eſtabliſhment, and Penſions and Charitable Allowances, &c. to continue as at preſent.

ESTABLISHMENT for the Office of Collector of the Diſtrict of BEERBHOOM.

Collector	- - -	1,500 — —
Aſſiſtant	- - -	400 — —
OMLAH.		
Dewan	150 — —	
Sheriſhtadar	50 — —	
3 Perſian Mohurrers	80 — —	
3 Bengal D°	60 — —	
2 Perſian Moonſhees	65 — —	
2 Khazanchees	25 — —	
3 Mohurrers	30 — —	
3 Podars	25 — —	
1 Nazir	15 — —	
1 Naib	10 — —	
10 Peons	31 — —	
2 Dufterries	8 — —	
2 Fraſhees	8 — —	
1 Kakerobe	3 — —	
		560 — —
CONTINGENCIES.		
Office and Cutcherry Rent	150 — —	
Nurſery for Plants	50 — —	
Paper, Pens, Ink, Oil, &c.	75 — —	
		275 — —
	Sicca Rupees	2,735 — —

N. B. The Charges Zemindarry, Poolbundy, and Penſions and Charitable Allowances, &c. are to continue as at preſent.

Revenue Department.

(A true Copy)

G. H. BARLOW,
Sub Secr.

Appendix, No. 10.

AGREEMENT with the Rajah of Benares, dated 27th October 1794.

Tranſlation of an Agreement with the Zemindar of Benares.

THE Governor General in Council being at this time deſirous to introduce, with the conſent of Rajah Mehipnarain the Zemindar, into the Zillah of Benares for the advantage thereof, the ſame ſyſtem and rules for the adminiſtration of juſtice, and for the concerns of the Revenue, as was in 1793 eſtabliſhed within the provinces of Bengal, Bahar, and Oriſſa, during the government of Marquis Cornwallis, and the ſaid Rajah having, after conſideration of the ſaid circumſtances, agreed to and approved thereof, ſo as that from the beginning of 1202 Fuſilee, the adminiſtration of juſtice, which has hitherto remained in the hands of natives, ſhall be conducted by Engliſh gentlemen; and that there ſhall alſo be ſeparately appointed a Collector (being in like manner a Britiſh ſubject) for the realization of the Revenue, whilſt the duties of the Court of Appeals are to be conducted under ſimilar regulations as are provided to that effect in Bengal; and foraſmuch as the ſupport of all theſe Eſtabliſhments will occaſion to the Honourable Company's Government an increaſe of expenſe, at the ſame time that under the operation of the permanent ſettlement concluded in 1797, the reſources from the Diſtrict bear alſo, under the favour of the Almighty, a proſpect of increaſe: Therefore, with a view to provide for the ſaid Charges, which are ſolely to be incurred for the proſperity and advantage of the four Sirears compoſing the Zillah of Benares, the following Articles have, with the privity of the Governor General in Council, been ſettled and concluded on between the ſaid Rajah and Mr. Duncan, to be obſerved and followed in time to come from the introduction of the new Eſtabliſhments.

Article the 1ſt.—Out of the Surplus Revenue, over and above the 40 lacks of Rupees which, including the articles of deduction, were ſtipulated to be payable by Rajah Mehipnarain according to the eſtimary Pottah which he received from the Honourable Warren Haſtings, Eſq. in the year 1781, one lack of Rupees per annum is without fail to be received from the Moolky treaſury by Rajah Mehipnarain, excluſive of the Jageers and Ulumghas that are now in his poſſeſſion, and the remaining Surplus is to be annually expended in this diſtrict, and applied, under the authority of the Company's Government, towards the charges of the civil and judicial Eſtabliſhments, in the ſupport of the new and old Courts, and for the maintenance of the Pantſale or Hindoo College, and for repairing the roads and conſtructing bridges, and promoting the cultivation, &c.

2. The Revenue ſettlement made of the lands within the Ranje of Benares, &c. having taken place with the privity and approbation of Rajah Mehipnarain Sing Behadar, the Pottahs receipts, and Farigh Kutties or acquittances thereof are paſſed under the ſeal and ſignature of the ſaid Rajah to the Aumils, Zemindars, and Farmers; and the Dufter or Office, and Khezanche or Treaſurer of the ſaid Rajah, having always remained for the carrying on of the country (i. e. Revenue) buſineſs, the ſaid ſignature, ſeal, Office and Treaſurer, are to remain in force, and be continued as uſual.

3. In caſe of complaints relative to Revenue cauſes or charity ground, &c. being preferred the Huzoor (i. e. the Engliſh Government) by any parties reſiding within the Jageer and Ulumgha, &c. the perſonal or private lands of Rajah Mehipnarain Sing, the enquiry thereunto ſhall be made in like manner as ſuch caſes were amicably conducted between Mr. Duncan and the Rajah; that is, that ſince the gentleman holding the ſtation of Collector will have more concern and connection with ſuch matters than the other gentleman, the rule ſhall be, that with the privity and aſcertainment of the ſaid Collector, who is to have regard to the honour and dignity of the ſaid Rajah, ſuch cauſes are to be ſettled through the channel of the ſaid Rajah or of the Officers of the ſaid Rajah's Cutcherry, it being at the ſame time underſtood and provided, that, as it is a duty incumbent on the Honourable Company's Government to diſtribute and inſure the attainment of juſtice to all the inhabitants of Benares, ſhould it ſo happen that after referring ſuch complaints to the Rajah or to his Officers in the Cutcherry, the contentment of the parties complaining and aggrieved ſhall not be obtained, the Rajah ſhall, relative to the adjuſtment of ſuch cauſes, liſten to and approve of the ſuggeſtions and advice of the Collector, in like manner as has been practiſed in the time of Mr. Duncan; and it is alſo incumbent on the ſaid Collector, in all proper and juſt caſes, to ſhew the utmoſt attention poſſible to the Rajah's accommodation, and to hold in view the maintenance of his honour and dignity, ſuch being entirely conſiſtent with the wiſhes of Government; and if (which God forbid) any ſuch ſubject ſhould ariſe as cannot be ſettled between the ſaid Collector and the Rajah aforeſaid, the deciſion on ſuch cauſe ſhall depend on the Governor General in Council.

Wherefore, this Akrarnama hath, with the privity and approbation of the Governor General in Council, been written and concluded between Rajah Mehipnarain Sing Behader, the Zemindar of the Zillah of Benares, &c. and Mr. Duncan, who is at preſent in the ſtation of Reſident at Benares on the part of the Government of the Engliſh Eaſt India Company.

Dated the 27th of October, 1794.

(A true tranſlation.)

(Signed) J. DUNCAN,
Reſt.

// Rajah's Signature and Seal.

N. B. Of the Perſian original of the above Agreement two copies were this day interchanged at the Company's houſe at Benares, the one ſigned and ſealed by the Reſident to remain with the Rajah, and the other ſigned and ſealed by the Rajah to be ſent to the Governor General in Council.

(Signed) J. DUNCAN,
Reſident.

Benares, the 27th October 1794.

Appendix, No. 11.

Extract Letter from Bengal Revenue Department, dated 7th April 1809.

Par. 16. THE Proceedings, of the annexed dates, contain a letter from the Board of Revenue, incloſing the under-mentioned Statements; viz. 9 Dec. 1808. 24 Feb. 1809.

*Statement of Balances outſtanding in the Province of Bengal, Bahar, Oriſſa, and Benares, on account of the Bengal and Fuſly year 1213, or 1806-7, and Statement of Lands ſold in that year on account of arrears of Aſſeſſment in that year.

17. From the firſt-mentioned Statement, your Honourable Court will obſerve that on the 1ſt May 1807, the arrears amounted only to Rupees 1,25,649, being leſs than a half per cent. on the Jumma of the above-mentioned Provinces.

18. On this occaſion it may be ſatisfactory to retrace, for a few years back, the balances due at the cloſe of each ſucceſſive account, as the beſt criterion for judging of the general improvement of the country, of the facility with which the Revenue is realized, and of the advantages which may be anticipated from the introduction of a ſimilar ſyſtem of internal adminiſtration in the Ceded and Conquered Provinces; we have accordingly the honour to lay before your Honourable Court the following Abſtract of the Arrears due from the Provinces of Bengal at the cloſe of the annual Accounts to which the foregoing remark refers, from the year 1205, or 1798-9, to the year 1213, or 1806-7.

1205	-	-	10,74,287	-	-	1798-9
1206	-	-	8,31,873	-	-	1799-1800
1207	-	-	5,59,671	-	-	1800-1
1208	-	-	4,11,933	-	-	1801-2
1209	-	-	3,01,807	-	-	1802-3
1210	-	-	2,92,383	-	-	1803-4
1211	-	-	3,38,012	-	-	1804-5
1212	-	-	1,79,723	-	-	1805-6
1213	-	-	1,25,649	-	-	1806-7

19. It has been obſerved above, that the arrears due on account of the laſt-mentioned year amount to leſs than a half per cent. on the Jumma. If therefore it be held in mind how very large a proportion the Jumma bears, or rather did bear, to the groſs reſources of the lands, the ſtate of the collection of it cannot fail to appear highly favourable.

20. The account above-mentioned ſeems the more ſatisfactory, as it appears from the other Statements which accompanied it that lands bearing only a Jumma of Rupees 3,23,459 were ſold in the year in queſtion on account of arrears of public aſſeſſment, and that the ſales would have been ſtill much more limited had not the known incapacity and miſmanagement of the Zemindar of Bilhenpore, and the claims of private creditors, created a neceſſity for proceeding to the ſale of the large eſtates formerly his property, and aſſeſſed with a Jumma of R^{s} 1,28,201.

21. At the recommendation of the Board of Revenue we have ordered ſome inconſiderable balances to be ſtruck off the public accounts as irrecoverable.

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25. In the late diſpatch from this department, we have had the honour to report to your Honourable Court the arrangements adopted for the ſuperintendance of the depending ſettlement in the Ceded and Conquered Provinces on the right and left banks of the River Jumma, and in the Province of Bundlecund. Ibid.

26. We have now the honour to draw the attention of your Honourable Court to two further documents on that important ſubject, viz. a Minute of the Governor General recorded on the annexed date, and Regulation 1. 1809, tranſmitted with the preſent diſpatches from the Judicial department. Rev. Cons. 3 Feb. 1809.

27. From thoſe documents your Honourable Court will learn, that we have deemed it expedient to declare the Board of Commiſſioners in the Upper Provinces permanent, to place the Province of Benares under their ſuperintendance, and to reduce the Board of Revenue at the Preſidency to two Members, excluſive of the Preſident, who is a Member of the Supreme Council.

Appendix, No. 12.

Separate LETTER from the Court of Directors to the Governor General in Council at Bengal; dated the 12th April, 1786.

Our Governor General and Council at Fort William in Bengal.

Para. 1. WE have ſeen with much ſatisfaction the active attention you have paid to the reduction of our enormous Revenue Eſtabliſhment, and entirely approve the ſeveral retrenchments ſtated in your inſpection letters of March 25th and July 31ſt 1785. In this you have anticipated the remarks we intended to have made upon ſeveral articles which a minute review of the Offices in the Revenue Department had ſhewn us to be ſuperfluous or extravagant.

2. We truſt that you have proceeded without relaxation in this important and neceſſary work, and that the ready ſubmiſſion of our ſervants to a ſyſtem of ſubordination and economy will enable you to accompliſh the intended reform, without calling for any exerciſe of thoſe extraordinary powers which we have delegated to you. We are ſenſible of the zeal and activity you have already diſplayed, and you may be aſſured of receiving from us, and from the ſuperior Adminiſtration of this country, in every ſtage of the buſineſs, that "co-operative ſupport in the moſt liberal and uſeful extent," which you ſolicit in your letter of the 25th of March 1785.

3. We have entered into an examination of our extenſive records on the ſubject of the Revenues of Bengal from a wiſh to adopt ſome permanent ſyſtem compatible with the nature of our Government, the actual ſituation of the Company, and the eaſe of the inhabitants. We have likewiſe paid particular attention to your Revenue Letter of Auguſt 1ſt, 1785, which, with the Papers accompanying it, preſents much important matter for our conſideration.

4. We ſhall decline to make much animadverſion upon the occurrences of preceding years, as the meaſures you are taking to annul ſuperfluous offices and reſtrain the channel of all contingent expences, renders ſuch reference unneceſſary, but ſhall proceed with incidental remarks upon the plan formed by our Governor General and Council in the year 1781, which has never yet received any regular diſcuſſion from us, to lay down ſuch rules and principles as may in our opinion beſt conduce to the eſtabliſhment of general ſyſtem, and to ſatisfy the expectations of the Legiſlature.

5. In this conſideration we mean likewiſe to include the adminiſtration of juſtice incident to the Dewanny of Bengal, Bahar, and Oriſſa, as neceſſary to the maintenance of that authority by which our territorial poſſeſſions muſt be governed.

6. The nature of our dominion in India renders it expedient that our Revenue ſyſtem ſhould be ſimple in its principles and uniform in its operation; and the embarraſſed ſtate of our affairs demands from us, and from our ſervants, every practicable attention to frugality. On reviewing the conduct of our Revenue Department for ſome years back, we have obſerved a diſpoſition to innovation and experiment without urgent neceſſity or apparent cauſe, but with many obvious and immediate inconveniencies; new inſtitutions, and almoſt inſtant deviations from them; multiplication of offices, and increaſe of ſalaries.

7. Such frequent changes muſt neceſſarily be productive of diſquiet to the inhabitants of any country, ſtill more to an indolent and ſubmiſſive people like the natives of Bengal; they muſt be deſtructive of good government there, whilſt they throw over the whole buſineſs of our Revenues, and all the official records, a cloud of intricacy and confuſion which almoſt defeats controul and enquiries on our part. We find them always introduced with the flattering ſchemes of increaſe to the Revenue and diminution of Expence, which have hardly in any inſtance been realized by the event.

8. We ſhall now revert no farther to the abolition of the Provincial Councils than to obſerve that it was not done in conſequence of our Orders, or any previous approbation obtained from us, without which it is our poſitive direction that no eſſential change of ſyſtem be ever made. And, in caſes where you may ſee ſtrong reaſon for introducing a change, we expect that you ſhall ſubmit to us the grounds of your opinion, and the outlines of the plan you wiſh to ſubſtitute, ſo that we may be enabled to exerciſe our own judgment upon the comparative advantages, and ſend you our definitive orders.

9. But upon the whole we are convinced that a ſteady adherence to almoſt any one ſyſtem, attended with a watchful ſuperintendance and controul on the part of you, our principal ſervants, to enforce the juſt and vigorous execution of it, and obviate defects as they may ariſe, is preferable to frequent changes, however attended with expectations of improvements.

10. Upon this occaſion we concur in the juſt reaſoning and prudential ſuggeſtions of Mr. Macpherſon upon the introduction of Mr. Stuart's plan, that the advantages of any change of ſyſtem ſhould be *certain*, *great*, and *demonſtrable*, and ſhould not be attempted but "with "the previous ſanction and full approbation of that power which alone can give it per-"manency."

"manency." At the ſame time we are far from meaning to diſcourage the Members of our Councils from recording their ſentiments upon any branch of our affairs, as we conſider this to be an eſſential part of their duty, and ſhall always pay every poſſible attention to the lights which may be derived from their local obſervations and enquiries.

11. Any plan which ſhould be ſuggeſted to us for reducing the enormous and burthenſome expence of our Revenue Eſtabliſhment, would come before us with at leaſt one commendable excellence. As to arbitrary increaſes of the Jumma, we think leſs credit is due to them, as experience has convinced us that they have generally depended upon the diſcretion or caprice of the ſervants of Government, or the timidity and ſubmiſſion of the Zemindars and Farmers, and that ultimately they prove fallacious.

12. An early examination of your plan of 1781, led us to apprehend that it would fail of the merit it aſſumed in the article of economy. It is now needleſs to ſtate at large the grounds of that opinion, as we obſerve Mr. Macpherſon admits in his Minute, confirmed by the account which accompanied it, that the article of "Charges of Collection has been "greater ſince the inſtitution of the Committee than it was formerly."

13. Upon the whole of our enquiry, it appears that the annual expences of collecting our Revenues, and commiſſions charged upon them, have been in a progreſſive ſtate of augmentation from the year 1766-7; and that in the year 1781-2, after admitting a credit of £. 234,000 for the profits on Salt, they exceeded the laſt and heavieſt year of the Provincial Councils in upwards of £. 50,000. In the year 1783, they ſtood at more than double what they were in 1766, and the net Revenue we derived from our territorial acquiſitions in Bengal was about one million ſterling leſs than it was the firſt year after our acceſſion to the Dewanny.

14. We ſtate theſe facts in order to guard you againſt the general tendency of every government and every ſyſtem to enlarge the bounds of its expence, and to animate your exertions in the work you have ſo judiciouſly begun for reducing our Revenue Eſtabliſhment to a moderate, and as much as poſſible, an invariable ſtandard.

15. Theſe conſiderations might juſtify us in reverting to the mode which prevailed in the firſt years after our poſſeſſion of the Dewanny, if, in ſettling our future ſyſtem, we were to be guided ſolely by the principles of economy. But we are of opinion that it might in the preſent ſtate of things produce miſchievous effects if we were to withdraw entirely our ſervants from the diſtricts, as is declared to be the ultimate intention of your plan of 1781. In this principle we are confirmed by the very judicious reflections of Mr. Shore, which we have peruſed with much attention and ſatisfaction. We obſerve alſo that Mr. Macpherſon and Mr. Stuart, who write under the impreſſion of preſent circumſtances, as well as Mr. Francis, who entered into a very wide and able diſcuſſion of this ſubject in January 1776, all coincide in the expediency of ſtationing our ſervants in the diſtricts under the title of Collectors, Superviſors, or Superintendants.

16. It has occurred to our own obſervation likewiſe that there are many ſervices in which the firmneſs and vigour of the European character may be uſefully employed to ſupport the Sovereignty of the Britiſh Nation and ſtrengthen the executive Government, to facilitate the acceſs to juſtice, to protect the manufacturers, to encourage a free trade with the neighbouring ſtates or provinces, to ſuperintend the conduct of every provincial department, to keep a watchful eye over the principal natives, or guard againſt the intrigues of Foreigners.

17. As to the idea thrown out by Mr. Macpherſon, of carrying on the whole collections of the diſtricts without any intervention of native Agents, we apprehend that it would in many caſes not be practicable, and, in general, by no means eligible in point of policy. At the ſame time, where the talents of the reſpectable natives can be with propriety and ſafety employed in the management of the country, we think it both juſt and politic to carry that principle into effect.

18. We do not mean to imply any cenſure upon our ſervants who have been employed in the diſtricts; on the contrary, we are ſenſible many of them have acquired honour to themſelves and their employers, by the abilities they have diſplayed, and the uprightneſs of their adminiſtration; at the ſame time we do not heſitate to declare, as a leading feature of our future ſyſtem, that the multiplication of Britiſh ſubjects in the interior diſtricts, or in the ſubordinate detail of Indian officers, is not neceſſary to good government, nor productive of any benefit to the Company adequate to the vaſt expence attending it.

19. We conceive alſo that the natives in general are moſt competent to the duties of detail in that climate, and in fact have always conducted the laborious parts of them. Upon theſe conſiderations we diſapprove the ſalaries you have allowed to covenanted ſervants in the offices of Mazooly Dufter, Inveſtigator or Ameer General, Zemindary Dufter, Canoongony Dufter, and Bazer Zemeen Dufter, which are only ſubſidiary branches of the Kahliah or other principal Cutcherries, and ſhould be under the controul of the perſon who preſides in each reſpectively.

20. However, as it has been repreſented to us that conſiderable benefit has ariſen from the Mazooly Duſter, and that it may be uſeful for ſome time longer in the adjuſtment of old accounts, both before and after the new ſettlement ſhall take place, we leave it to your judgment to continue it as long as you may think it really neceſſary for the public ſervice.

21. We

21. We paſs over a variety of other offices newly created, and additional ſalaries granted by you without authority from us, or any apparent neceſſity, as we truſt our ſentiments upon this ſubject are ſufficiently known to you to prevent all ſuch proceeding for the time to come, and that in conformity to our preſent Orders, and thoſe under date the 11th April 1785, you will zealouſly co-operate with us in aboliſhing unneceſſary offices, as well as in reducing thoſe which are neceſſary within the narroweſt bounds of rational economy.

22. We ſhall now convey to you our inſtructions on the ſubject of the Revenues of Bengal and Bahar, and the balances incurred upon them; on the amount and formation of a future Jumma, and the mode of collecting it.

23. We have already intimated our opinion that arbitrary increaſes prove generally fallacious. We ſhall now add, that the diſappointment to us is not the only evil. The country is drained by Farmers, or by the Tehſildars, Sezawells and Ameers of Government, none of whom have any permanent intereſt in its proſperity. The Zemindars are diſcontented, many of them deprived of their lands, overwhelmed by debts, or reduced to beggary; the attention of the Officers of Revenue is bewildered in the developement of obſcure accounts, a door is opened for corruption and chicane, and in the end, the juſtice of Government is driven to the neceſſity of granting remiſſions to repair the wrongs its own rapacity had created, which gives the people fair reaſon to conclude that there is no ſteadineſs in our Government.

24. Theſe obſervations are proved by the voluminous proceedings of all our Revenue Boards, and by the incredible amount of remiſſions and balances which ſtand upon our Records. Thoſe for the five years ſettlement, formed by the Committee of Circuit with the flattering proſpect of an increaſing Jumma, amount to upwards of a hundred lacs of Sicca Rupees, and we find that of late years the deficiencies of each year have been greater than was formerly the caſe, which we attribute more to the arbitrary increaſes of the Jumma, and the unſteadineſs of our ſyſtem, than to any want of exertion or ability in our ſervants.

25. We believe experience proves that arrears of Revenue remaining unpaid at the cloſe of any principal Kiſt, and eſpecially at the cloſe of the year, are ſeldom recovered from the Ryots but by an encroachment upon the produce of their enſuing harveſt, and the endeavours of a going-off Tenant or Aumil to reduce his own balance by ſuch anticipation have at all times been matter of complaint to the exiſting Government. We draw our remark rather from the payments made by the actual cultivator of the land, than from thoſe made at the head Cutcherry, becauſe we are ſenſible that if the Sudder Kiſtbundy is not formed in correſpondence with that of the Mofuſſil, any occaſional exceſs of the current Kiſt may be thrown into the account of former balance, although actually paid in the diſtrict from the reſources of the preſent year.

26. We cannot think that the higheſt actual collections made in any one year, from 1178 to 1187 Bengal year, which the Committee of Revenue took as their ground work for the firſt ſettlement made by them, was a very equitable ſtandard to adopt. We think an average reſulting from the actual collections made in that period of ten years, might have furniſhed a more reaſonable hope of having your ſettlement realized. However, it was eligible to adopt that or any other ſtandard, ſo as to accompliſh ſome valuation of the Aſſeſſment, "without "entering into a minute examination, or new local inveſtigation."

27. But we do not ſee the reaſon of your orders of the 30th March 1781, then adopted as a general principle, and mentioned again in the 4th paragraph of your Revenue Letter of Auguſt 1, 1785, as a fundamental rule againſt allowing the Collector or executive Officer of Government to have any concern in the formation of the ſettlement which is to be collected by himſelf. We ſhall hold a Collector to be totally unworthy of his appointment if he could not be ſo far truſted, where any delegation of power becomes neceſſary in a diſtrict; and we think the ſettlements which have turned out moſt defective have been ſuch as were not formed by that Collector.

28. We obſerve with much concern that the balances of the Bengal years 1187-88-89 and 90, remaining uncollected in May 1785, which period was within the management of the Committee of Revenue, amounted to the very large ſum of ſeventy-one lacs of Sicca Rupees. We rely upon your utmoſt exertions, as far as may be conſiſtent with prudence and juſtice, to reduce this balance, and we are much ſatisfied with the hopes you give us, in the 26th paragraph of your Revenue Letter of the 1ſt of Auguſt 1785, that the deficiency of the Bengal year 1191, will be inconſiderable.

29. It is highly deſirable to eſtabliſh a Revenue that may not be ſubject to theſe great annual defalcations. We are ſenſible of the zeal of our ſervants in endeavouring at various times, ſince we have poſſeſſed the Dewanny, to effect an augmentation of the Land Revenue; at the ſame time it would be bad policy in us to ſwell that article beyond its juſt and reaſonable bounds. It is entirely our wiſh that the natives may be encouraged to purſue the occupations of trade and agriculture by the ſecure enjoyment of the profits of their induſtry; that the Zemindars and Ryots may not be harraſſed by increaſing debts, either public or private, occaſioned by the increaſed demands of Government; and that our annual Accounts may ceaſe to exhibit a great irrecoverable deficiency.

30. The idea of charging a Zemindar, who falls in arrear, with an additional aſſeſſment of one or two per cent. appears to us altogether nugatory; nor ſhould we have any better

expectations

expectations from the plan propoſed by you, and ſtated in your Revenue Letter of the 28th October 1783, paras. 17 and 18, of appointing a ſubordinate Department for the purpoſe of collecting Balances only: if armed with powers to enforce collection, ſuch a ſyſtem muſt unavoidably create a divided and claſhing authority prejudicial to the current Revenue, and without them muſt be inefficient.

31. We conſider the punctual ſupport of the collections as depending more upon, and only to be enſured by the active exertions and honeſt zeal of our ſervants employed in the Revenue Department, and the permanent ſettlement of a reaſonable and fair Revenue, for the due payment of which the hereditary tenure of the poſſeſſor is the beſt, and in general, the only neceſſary ſecurity.

32. But in ſaying this, we are far from implying an acquieſcence in the rigour of Mr. Stewart's propoſal, "to inveſt the Superintendant with a diſcretionary power of putting "up to public ſale a portion of the Zemindar's lands, in a certain number of days (for inſtance, "ten) after failure in the payment of any Kiſt."

33. The power of depriving a man of his hereditary property is no light concern, nor ought it to be truſted to the diſcretion of any ſubordinate and merely executive Officer. Beſides, if the policy of all nations has circumſcribed within cautious limits the transfer of all landed property, it is far more neceſſary to do ſo in Bengal, where ſo large a proportion of the land rents has always appertained to the Sovereign, and where, under the moſt liberal conſtruction of a Zemindarry title, no alienation could be valid unleſs it were recognized and ratified by a new grant of the Sovereign or his Viceroy.

34. The forfeiture of a Zemindarry ought never to take place without the previous ſanction of the ſuperior Council, and we hope that, after the propoſed ſettlement of a fixed and moderate Revenue, it will ſeldom or ever be neceſſary to proceed to this extremity. We think it poſſible no plea ſhould be left for abatements and remiſſions; but we are alſo ſenſible that caſes may occur where a Zemindar has actually fallen in arrears from ſome peculiar calamity of a local nature, and that it may then be adviſable to grant him a temporary reſpite of a portion of his fixed Revenue, inſtead of compelling him to complete his engagements by money borrowed at a heavy intereſt.

35. We decline entering into any inſtructions of detail as to the means of enforcing the payment of our Revenues or Balances. We truſt to our ſervants to employ ſuch modes of coercion as are conformable to precedent and uſage, but avoiding and diſcouraging throughout our Provinces every ſpecies of cruelty, however authorized by the former practice of the country government.

36. Several of the Rules and Arrangements propoſed by the Committee for the ſettlement of the Bengal year 1188, and which have been continued with little variation in the ſucceeding years, appear to be judicious. We have alſo carefully peruſed your Conſultation of April 14th and May 17th 1784, and thoſe of the ſubſequent days, which related to the ſettlement of the Bengal year 1191, received by the Surprize Packet. Upon which it is ſufficient to ſay, that we approve in general of the principles laid down by the Committee of Revenue in their letter of the 12th April 1784, and are much ſatisfied to ſee your ſcrupulous obſervance and execution of the Orders you had received from the Court of Directors.

37. Your inſtructions to the Committee to afford every relief and aſſiſtance to the Ryots and Zemindars, conſiſtent with the ancient conſtitution of the country, are perfectly ſatisfactory to us. We are not equally convinced of the propriety of the Orders you gave that they ſhould encourage the Zemindars to pay their Revenue immediately at the Khalſah. This indulgence, as it ſeems to be conſidered, is liable to ſome weighty objections; it diminiſhes the neceſſary controul of the Collector, enables the Zemindars to procraſtinate their payments, and obliges them to ſtation Agents at the Preſidency, who employ themſelves in intrigues equally detrimental to their principals, and vexatious to Government: and we ſee no advantage in it but the ſaving that may accrue to us of the expence of conveying the treaſure from the diſtricts to Calcutta.

38. For theſe reaſons, although we do not abſolutely prohibit this mode, we are not inclined to encourage it; and if in any caſe it ſhould be admitted, it ought to be accompanied with a declaration that it is not intended to carry with it any exemption from the regular authority, either judicial or general, of the ſuperior or provincial Adminiſtration, an abuſe which often attended the practice of Hazoor Jehſub, under the country government. No perſonal intereſt ſhould exiſt in the Members of the Committee of Revenue or Officers of the Khalſah, to induce Zemindars to pay there rather than in the diſtricts, and we therefore direct, that no greater commiſſion be charged upon one than upon the other.

39. In ordering the ſettlement to be made *in every practicable inſtance* with the Zemindar, we conceive that we adopt the true ſpirit of the 39th ſection of the Act of 24th George 3d. Various objections may lie againſt a Zemindar, which will abſolutely be a deviation from the general rule in their favour, ſuch as incapacity from age, ſex, or lunacy, contumacy or notorious profligacy of character. In ſuch inſtances a diſcreet and reputable relation, by way of Guardian or Dewan, is to be preferred before any temporary farmer or ſervant of Government. But we know there are great difficulties in this matter, and that caſes may occur in which the letting of lands to a Farmer is the only means of ſecuring the Revenues of Government, and preſerving the inheritance of the Zemindar inviolate.

40. The Committee of Revenue acted perfectly right in ſtating to you, before they proceeded to the ſettlement of Bengal year 1192, their queries entered on your Revenue Conſultations of 6th June 1785, and we are ſatisfied with the conſtruction of the ſtatute which you gave them for their guidance.

41. We apprehend the deſign of the Legiſlature was merely to declare general principles for the regulation of our conduct towards the natives, not to introduce any novel ſyſtem, or to deſtroy thoſe rules and maxims which prevailed in the well regulated periods of the Native Princes; an adherence to theſe muſt be moſt ſatisfactory to the natives, and moſt conducive to the ſecurity of our dominion.

42. In our ſyſtem, however, there will be this difference and advantage; that every deviation from an eſtabliſhed uſage or principle is to be made an article of record, with the juſtification ariſing from the neceſſity of the occaſion.

43. Neither, in vindicating the rights of the Zemindars, could the Legiſlature mean to enable them to aſſume any independence upon our Government. The hiſtory of every Province in India ſhews that a confederacy of the Zemindars is attended with dangerous effects. You muſt therefore be always on your guard againſt any intrigues they might form, or any ſymptoms of diſaffection towards this country.

44. The next points to be conſidered are, the amount of the Jumma, and its duration; the former muſt depend upon many circumſtances which do not fall within our knowledge. In this article, therefore, we ſhall only attempt to trace the outlines, leaving it to you who are upon the ſpot, with every neceſſary ſource of information within your reach, to ſupply the detail. As it may be preſumed that under the various plans which have been purſued, ſince the year 1765, to aſcertain the condition and juſt reſources of the diſtricts, much cannot ſtill remain unexplored, and that local ſcrutinies are open to numberleſs objections, we have taken under our view averages of the actual produce of the collections in various periods, compared with the annual Jumma.

45. We obſerve that the higheſt Jumma from the Bengal year 1179 to Bengal year 1190, (or from 1772-3 to 1783-4) a period of twelve years ſubſequent to the famine, is, according to the account which accompanied your general letter of 22d December 1781, Sicca Rupees two crore eighty-five lacs ninety-eight thouſand four hundred and fifty-ſix, or, according to the Abſtract annexed to Mr. Macpherſon's Minute of May 18th 1785, Sicca Rupees two crore eighty lacs twenty-five thouſand four hundred and ſixty-five; and the loweſt Jumma, by the ſame Abſtract, is - - - £.2,52,60,664

Medium of two extremes - - -	Sicca R^s		5,32,86,129
			2,66,43,064

The averages drawn from the actual Collections of twelve years, are as follows:

Of 12 years - - - - - - - -	S^a R^s 2,52,51,848.
Of 9 years to 1780-1 - - - - - - -	2,50,41,793.
Of 6 years to 1777-8 - - - - - - -	2,52,06,525
Of 6 years to 1783-4 - - - - - - -	2,52,97,171.
Of 3 years to 1783-4 - - - - - - -	2,58,15,347.
Of 3 years (Bengal years 1180-1, and 2) or from 1773-4 to 1775-6, which is the period propoſed as a ſtandard by Mr. Stuart - - - - - - - -	2,53,58,603.

46. Mr. Stuart, however, after ſpeaking generally throughout *his Plan* of the average of the actual Collections as the baſis of a future Jumma, ſays towards the end, that "the "medium Jumma alluded to is Sicca Rupees 2,67,82,458." If he means that this is the average of the actual Collections of the three years, his ſtatement is erroneous. If he means to ſtate the *medium* Jumma of thoſe three years, in the ſtrict and technical ſenſe of the term (which, however, our calculation makes to be Sicca Rupees 2,68,91,272) and to propoſe *that* as the baſis of a future ſettlement; then it appears to our apprehenſion that his arguments and his concluſion are at variance with one another.

47. We conclude that in forming an eſtimate founded upon an average of years, Mr. Stuart muſt have meant to include the whole collections made either under the name of Current Revenue or Balances, although he does not expreſsly ſay ſo; otherwiſe, a Jumma, to be regulated by the average collections of Bengal year 1180, 1181, and 1182, for Current Revenue only, would be but Sicca Rupees two crore thirty-ſeven lack ſeventy-ſeven thouſand one hundred and two (2,37,77,102) which is Sicca Rupees fourteen lack (14,00,000) leſs than the loweſt Jumma of twelve years; from thirteen lack (13,00,000) to twenty-one lack (21,00,000) leſs than the actual groſs collections of the ſeveral averages ſtated in the preceding paragraph; and Sicca Rupees thirty-nine lack (39,00,000) leſs than the medium Jumma of the five years preceding the time when Mr. Stuart laid his plan before the Governor General and Council.

48. We cannot help preſuming that this was not Mr. Stuart's meaning, becauſe, if ſuch a diminution were neceſſary, we ſhould have expected a very particular diſcuſſion of the cauſes, and arguments of a very cogent nature to juſtify its expediency.

49. It

49. It appears to us upon this review of the ſubject, that a Jumma of Sicca Rupees two crore ſixty lack (2,60,00,000) although not equal to the higheſt collections of any year, would exceed the average of the actual groſs collections of the twelve years. We ſhall not venture, in ſuch an important meaſure, to limit your diſcretion by fixing any preciſe amount for the future Jumma of our territorial poſſeſſions; but ſhall conclude by ſaying that a moderate Jumma, if regularly and punctually collected, unites the conſideration of our intereſt with the happineſs of the natives and ſecurity of the Landholders more rationally than any imperfect collection of an exaggerated Jumma to be enforced with ſeverity and vexation.

50. In taking the averages which have entered into the foregoing diſcuſſion, we have adhered throughout to the abſtract accounts of twelve years, authenticated by our Accountant General 18th May 1785; but are ſorry to be obliged to remark that it by no means correſponds with the accounts of different years preſerved in other parts of our Records. We have already noticed one or two inſtances; and, for a farther example, we ſhall take the Bengal year 1187. The Jumma of that year is ſtated in the Abſtract above alluded to at Sicca Rupees two crore fifty-five lacks twelve thouſand and eighty (S^a R^s 2,55,12,080): in an account ſigned by Mr. Shore, and annexed to Mr. Haſtings's Minute of the 20th December 1782, at Sicca Rupees two crore fifty-ſeven lacks five thouſand eight hundred and four (S^a R^s 2,57,05,804); in the account which accompanied your general letter of 22d December 1781, at Sicca Rupees two crore fifty-nine lacks ſeventy-one thouſand ſix hundred and ſixty-nine (S^a R^s 2,59,71,669.) This irregular appearance is extremely improper; and we deſire that great care may be taken in the Offices to prevent ſuch a want of uniformity in our accounts.

51. We ſpeak next as to the duration. We are not inſenſible that the mode of making ſettlements to continue only from year to year has, in many points of view, been impolitic and prejudicial. For this we impute no blame to our Governor General and Council, as your ſentiments on this ſubject were very wiſely and fairly ſtated to us in the twenty-ſecond paragraph of your general letter, dated 10th Jan. 1780; but as the ſubject has now undergone ſo complete an inveſtigation, we truſt that a ſteady ſyſtem of conduct will now be adhered to, both at home and abroad.

52. It is therefore our intention that the Jumma now to be formed, ſhall, as ſoon as it can have received our approval and ratification, be conſidered as the permanent and unalterable Revenue of our territorial poſſeſſions in Bengal, ſo that no diſcretion may be exerciſed by our ſervants abroad in any caſe, and not even by us, unleſs in ſome urgent and peculiar caſe, of introducing any alteration whatſoever.

53. We obſerve that your ſettlements of the Bengal years 1190-91, and 92, have been declared to be made for one year only, but with an aſſurance that the ſame ſhould be continued with ſuch Zemindars as were punctual in the payment of their ſtipulated rent. In this you have conformed to our inſtructions, and the condition you have annexed was judicious. We hope therefore, that thoſe agreements may be maintained in a conſiderable part of our diſtricts, ſo as to form the ground-work of the future ſettlement.

54. For carrying our intended plan into complete effect, we authorize you forthwith to enter upon the meaſures you ſhall deem moſt expedient, the ſame not being incompatible with the ſentiments and principles we have laid down in this letter, for fixing a permanent Jumma, ſubject however to our reviſal and ratification, for the ſeveral Diſtricts and Zemindarries within our juriſdiction in the provinces of Bengal, Bahar, and Oriſſa, free from any ſcheme of Ruſſud or increaſing rent, that mode having proved fallacious to the Company, and ruinous to the country.

55. We deem it expedient to ſay in this place, that your deſire of ſettling "a fixed "Revenue (with the Zemindars) during the lives of the actual incumbents," does not coincide with our ideas. In the firſt place, it would be converting into a mere perſonal convention and temporary bargain the Tribute Tax or Quit Rent of the Sovereign, which ought to be conſidered as chargeable upon the land, let the immediate poſſeſſor of that land be who it may; and ſecondly, it would leave our Land Revenue open to perpetual fluctuation, with every inconvenience of balances, accuſations of former neglect, legal enquiries and perſonal claims, ſolicitations, and diſtinctions, to every one of which we are moſt decidedly averſe. To the adoption of this meaſure in the large united Zemindarries perhaps the ſame objections may not lie with equal force.

56. The new aſſeſſment ſhould be diſtinguiſhed by the title of Kevar Jumma, or ſome other term that may imply ſtability, as it is to be feared that the frequency of change has created ſuch diſtruſt in the minds of the people, as to render the idea of ſome definite term more pleaſing to them than a dubious perpetuity; and as we do at the ſame time, upon a full conſideration of the ſubject, ſee other reaſons for preferring a given term of years at preſent, we therefore direct that you form the aſſeſſment for a period of ten years certain.

57. When this arrangement is completed the whole muſt be tranſmitted to us, accompanied by every neceſſary document and illuſtration which can enable us to form a concluſive and ſatisfactory opinion, ſo as to preclude the neceſſity of farther reference or future change.

58. The

58. The tribute of each Zemindarry being thus aſcertained, the Proprietor muſt be left in the undiſturbed adminiſtration and enjoyment of his eſtate, and have the ſtrongeſt aſſurances that as long as he pays his ſtipulated Revenue he ſhall be ſubject to no local ſcrutinies or interpoſition of the officers of Government, unleſs where a regular judicial proceſs may become neceſſary to adjuſt diſputed claims between him and his Tenants or Talookdars, or between copartners of the ſame Zemindarry.

59. The ſituation of a Zemindar, whether conſidered under the tenure of the ancient Sunnud of inveſtiture which was granted by the imperial authority delegated to the Subadar and Dewan of the Province, and which in courſe of time may have become hereditary, or as the acknowledged proprietor in fee of an extenſive diſtrict, naturally carries with it a great power and influence, and it is reaſonable that the inhabitants ſhould look up to him for protection and juſtice; moreover, as he was, under the conſtitution of the Mogul's empire, accountable for public robberies, and even for the good behaviour of every individual who reſided in one of his villages, a conſiderable degree of juriſdiction is certainly inherent in that reſponſibility, although it might be difficult to define its operation by the judicial diſtinctions of European Courts and proceſſes.

60. But our late Governor General, Mr. Haſtings, has confidently declared upon our Records "that by the conſtitution of Bengal, the Zemindar neither preſided in the "Criminal Court of his diſtrict, nor pronounced nor executed ſentence on all offences "less than capital." Our own enquiries lead us to the ſame opinion, and we muſt confeſs, although the judicial powers of a Zemindar may, under ſome limitation, be productive of many ſalutary effects, we ſhould hold it foreign from good policy to grant to him, as a condition of his compact with Government, any juriſdiction that ſhould be excluſive of the civil or criminal authority of the Nizam, or of the Eaſt India Company acting as Dewan under the Firman of the Mogul.

61. The condition of the various deſcriptions of Landholders throughout our provinces has been brought under the conſideration of Parliament in a manner that has produced much reproach againſt the Britiſh Government in India, and every plan which has been propoſed has been directed to this object as one which called urgently for the interpoſition of the Legiſlature, although in the reſult a conſiderable degree of latitude is left to us as to the mode of effectuating the redreſs of thoſe grievances ſtated to exiſt; you will perceive that by the 39th ſection of the Act paſſed in the year 1784, we are explicitly commanded forthwith to enquire into the cauſes, foundation, and truth of ſuch complaints, and to ſend orders and inſtructions to our Governments in India for effectually redreſſing the ſame in ſuch manner as may be conſiſtent with juſtice, and the laws and cuſtoms of the country.

62. We deſire that you will conſider this clauſe of the Act of Parliament with a moſt minute and ſcrupulous attention, and take eſpecial care that all the meaſures adopted by you, in the adminiſtration of our Revenues, may be conſonant to the ſenſe and ſpirit thereof; we entertain ſtrong hopes on our part, that the inſtructions we have already given upon a general view of the ſubject, and founded upon ſuch materials as we now poſſeſs, will eſſentially contribute to carry into effect the humane intentions of the Legiſlature towards the native Landholders.

63. But for our farther ſatisfaction and guidance, we direct that you obtain from each diſtrict, a particular account of all Zemindars, Talookdars, Jaghiredars, or native Landholders of any other title or deſcription, who ſince our acceſſion to the Dewanny may have been abſolutely deprived, or ſhall for any temporary purpoſe ſtand diſpoſſeſſed of their lands, with the quantity of the land or the amount of its Jumma, the date and reaſon of the diſpoſſeſſion, and ſuch other explanations as may ſeem neceſſary for enabling us to judge of any particular caſe, or to anſwer future enquiries.

64. You will particularly report to us the circumſtances of any Zemindars upon whom there is reaſon to believe that the tanks or tributes demanded are become grievous and oppreſſive, or contrary to the cuſtoms and conſtitution of the ancient Mogul government, and will deſcribe to us ſuch meaſures as you recommend for remedying the grievances you may find to exiſt in this reſpect.

65. But we do not apprehend it is the command or expectation of the Legiſlature that we ſhould renounce upon artificial pleas, which we know the Zemindars are always diſpoſed to advance, the fair rent or tribute due to Government, nor is this a moment when the Company can conſent to any diminution of their reſources, which either neceſſity or juſtice ſhall not abſolutely require; we hope that the aggregate of our Land Revenue will not hereafter fall ſhort of the expectations we have expreſſed in a former part of this letter.

66. Another eſſential object of the above recited ſection is, "to ſettle and eſtabliſh upon "principles of moderation and juſtice, according to the laws and conſtitution of India, the "permanent rules by which their tributes, rents and ſervices, ſhall be in future rendered and "paid to the ſaid United Company by the ſaid Rajahs, Zemindars, Polygars, Talookdars, "and other native Landholders."

67. In this point of view we flatter ourſelves that the mode we have directed you to purſue, for the purpoſe of ſettling the permanent Revenue for each Zemindar, either for perpetuity or a long term of years, and giving him the uninterrupted management of his diſtrict, will

prove

prove extremely ſatisfactory to the Landholders in general, and far more ſo than any new enquiries into the value and produce of the lands; at the ſame time we are deſirous of aſcertaining as correctly as the nature of the ſubject will admit, what were the real juriſdictions, rights and privileges of Zemindars, Talookdars and Jaghiredars, under the conſtitution or cuſtoms of the Mahomedan or Hindoo Government, and what were the tributes, rents and ſervices, which they were bound to render or perform to the Sovereign Power; and in like manner, thoſe from the Talookdars to their immediate liege lord the Zemindar, and by what rule or ſtandard they were or ought ſeverally to be regulated.

68. This object will be beſt attained by a ſet of queries drawn out by you, accommodated to local circumſtances, and propoſed to the moſt intelligent and experienced natives, Hindoo or Mahomedan, either by yourſelves or by our ſervants ſtationed in different parts of our own Provinces, or in any other parts of Hindoſtan, who will tranſmit the ſeveral anſwers to you, with ſuch further illuſtrations as they may derive from their own enquiries. Being upon this ſubject, we cannot, in juſtice to Mr. Francis Gladwin, omit the occaſion of expreſſing our approbation of the laborious work he has undertaken in tranſlating from the Perſian language that very valuable compilation, entitled, the Inſtitutes of Abkar, whoſe long and proſperous reign over Hindoſtan is conſidered by the natives as the grand era of civil regulation; and we direct that you liberally afford Mr. Gladwin every ſuitable aſſiſtance, encouragement, and ſupport.

69. We do not mean, by any inquiries of this nature, to protract or impede the ſettlement we propoſe to form upon the principle of a general average of the actual groſs collections, but merely to collect and preſerve for the various occaſions in which it may be expedient to recur to them, thoſe principles and inſtitutions under which our preſent Indian Territories formerly proſpered, and which will become every day more equivocal and obſcure.

70. Having deſcribed the form of a future ſettlement, we ſhall now direct in what manner it is to be collected. It is our intention that the immediate ſuperintendency of the Revenue Department ſhall continue to be veſted in a Committee of Revenue, to remain at the Preſidency, according to the plan imparted to you in our ſeparate letter of September 21, 1785.

71. On referring to the Rules given for the proceedings of the Committee upon its firſt inſtitution in 1781, we find one which has excited much animadverſion; we mean that which tends to prevent the entering of diſſents. Upon this article we deem it neceſſary to remark that, although we are always ſorry to ſee any public Board waſte its time in perſonal diſputation, we do not by any means wiſh to diſcourage the individual Members of this Committee from recording their own particular opinions upon the meaſure which may be under conſideration; for it is principally from the written opinions of our ſervants that we muſt form our judgment of their abilities and intentions. It is alſo for them to conſider, that ſuch Record becomes their only juſtification when exceptionable reſolutions are adopted by the majority.

72. To act under the immediate orders of the Committee of Revenue, in Revenue matters, and to correſpond directly with you upon any ſubjects relating to the adminiſtration of juſtice, or the general government of the country, we direct that a moderate number of our principal covenanted ſervants diſtinguiſhed for good conduct and abilities and converſant in the country languages, be ſtationed in the diſtricts, aſſiſted with official Dewans, upon the principle of the Regulations of 1773, to prevent any interference of private Banyans.

73. Theſe Collectorſhips are to be conſidered as part of a permanent ſyſtem, and we now empower you to form the arrangement (ſubject to our final approbation) under the general directions contained in this letter, in ſuch manner as you ſhall think beſt adapted to the currency of the collections, or the mutual convenience of Government and the inhabitants.

74. We direct that no Collectorſhip be ſo ſmall as 5,00,000 Sa Ra, unleſs it be for a frontier diſtrict; and peculiar circumſtances, to be ſtated by you on your proceedings, ſhould render ſuch a diſtinct Eſtabliſhment expedient and neceſſary; moreover, we reckon from the beſt ideas we can form at this diſtance, that there will never be occaſion at any one time to let the fixed Collectorſhips, or occaſional deputations of our ſervants in the diſtricts, exceed the number of twenty or twenty-five.

75. The commiſſion formerly allowed to the Members of the Revenue Committee was unreaſonably high, being adequate, or nearly ſo, to the ſalaries which the Legiſlature has allotted to the members of our Council General; we think the allowances you have now propoſed for the Members of the Committee, and their principal Officers, and for the Collectors, are very liberal. They are ſurely ſuch as ought to bind them to an upright and diligent diſcharge of their duty in thoſe important ſtations.

76. The emoluments propoſed by Mr. Stuart are greater than we can approve. However, we adopt his idea of paying the ſervants employed in the collection of our Revenues, partly by fixed ſalary and partly by a commiſſion on the amount collected, and we are of opinion that the latter ſhould form the largeſt ſhare of their emolument. We refer it to your conſideration likewiſe how far his ſcheme of giving different allowances to the Collector according to the ſtanding he may have in our ſervice, may, with due attention to the degree of labour and reſponſibility belonging to different Collectorſhips, be applicable to the mode of Claſſes ſuggeſted to you in our ſeparate letter of September 21, 1785, and ſince enforced by an Act of Parliament paſſed in the preſent Seſſion.

77. By the diſpoſition we have here directed for the Revenue line, the Legiſlature and executive Departments will be ſeparate from each other, and the ſuperior Government will be relieved from the enormous load of buſineſs which attend the immediate ſuperintendency of the collections. It will ſtill be in their power to preſerve a watchful authority over our ſervants employed in this line, ſo as to decide expeditiouſly upon all references of difficult or dubious queſtions, without drawing too much of their attention from the various other important branches of our affairs, ariſing out of the extenſive ſyſtem which now appertains to the Government General of India.

78. But we ſhall expect from our Governor General and Council a very regular attendance upon the duties of the Sudder Dewanny Adawlut, ſo that ſpeedy deciſions may be formed upon all appeals from the inferior Courts, and upon all complaints of offences, abuſes and extortions, committed in the collection of the Revenues, for which purpoſes a competent and indiſputable juriſdiction is given to them by the 21ſt and 22d ſections of the Act 21ſt Geo. III: for we are convinced that nothing will tend more to the correct adminiſtration of juſtice amongſt the natives than an upright and vigilant Court of Appeals, which, at a moderate expence to the ſuitors, may decide expeditiouſly upon all caſes brought before them.

79. As the buſineſs of the Secretary to the Governor General and Council in their Revenue Department will be far leſs conſiderable than it was formerly, when the whole detail of the Collections came under their cognizance, we require that your future arrangement of this office be formed upon a more moderate ſcale; and we apprehend the duty of Regiſter to the Court of Sudder Dewanny Adawlut, which we direct you not to conſer upon any other than a covenanted ſervant, might be performed by him.

80. We need not apprize you upon this occaſion, that very ſtrong declarations were made in the Houſe of Commons that the laſt ſettlement of five years *was abſolutely ſold* by our ſervants then employed in it; we entertain no doubt that the conduct of our Governor General and Council will anſwer our preſent expectations, and we cannot but earneſtly admoniſh you and enjoin your ſpecial attention ſo to guard the powers it may be neceſſary for you to delegate, as ſhall prevent corrupt practices diſhonourable to our ſervice.

81. This caution is the more neceſſary on account of the ſmall number of covenanted ſervants to be hereafter employed, and the extenſive duties they will be inveſted with, which leads us to the laſt branch of our Dewanny Government, the civil adminiſtration of juſtice amongſt the natives. We informed you in our letter of September 21ſt, 1785, that this ſubject was then under our deliberation, and we ſhall now communicate to you the definitive opinion we have adopted.

82. In forming the outlines of our future plan, we have given a moſt minute and ſerious conſideration to the various arguments which have been uſed to determine this important queſtion, how far is it eligible to concentre, in the ſame hands, the executive and judicial branches of power; we have likewiſe endeavoured to obtain the beſt lights which actual experience can afford, whether diſſenſions have prevailed moſt when theſe powers have been united, or when they have been exerciſed independently of each other.

83. We have ſeen the ſtriking want of uniformity which has of late pervaded every part of your Revenue ſyſtem; we have at the ſame time had under our view the various Regulations formed at different periods by our adminiſtrations in Bengal, as founded upon the old conſtitutions of the country, or ariſing from the neceſſity of the caſe, in order to prevent the claſhing of authorities, the injury of the Revenue, or the inconvenience of the Ryots.

84. This inquiry has ſhewn us that almoſt every individual throughout the country is concerned in the farming or cultivation of land, and conſequently implicated in the immediate demands of Government or thoſe of the Zemindars, inſomuch, that in numberleſs inſtances, juſtice would be defeated if the Magiſtrate were withheld from the inſpection of Revenue accounts, which, under the prevailing cuſtoms and prejudices, could not be obtained but by that authority which ſuperintends the collections, and the general adminiſtration of the diſtrict.

85. We decline entering farther into the wide field of diſcuſſion which this ſubject would open to us, and ſhall only briefly ſtate the reſult. We are actuated in all our ideas concerning the preſervation and government of our poſſeſſions in India, by the neceſſity of accommodating our views and intereſts to the ſubſiſting manners and uſages of the people, rather than by any abſtract theory drawn from other countries, or applicable to a different ſtate of things; we have, therefore, upon a full view of the ſubject, adopted this concluſion, that it will tend more to ſimplicity, energy, juſtice and economy, to re-inveſt the provincial Chiefs or Collectors with the ſuperintendancy of the Courts of Dewanny Adawlut.

86. We leave it open for your conſideration, whether it may be adviſable to have ſeparate Courts of Dewanny Adawlut, independant of any Collectorſhip, eſtabliſhed in the three capital cities of Moorſhedabad, Patna, and Dacca, for the deciſion of cauſes of a civil nature only, and not to interfere in Revenue cauſes; if you ſhould be of opinion that ſuch eſtabliſhments may contribute to the eaſe and convenience of the inhabitants, we ſhall not diſapprove them.

87. As the Collectors will in general have leſs to occupy them than formerly in the minute detail of the Revenues, they will be able to devote a great ſhare of attention to the duties of the Dewanny Adawlut. The Collector ſhould ſit as Judge or Superintendant at leaſt two days in the week, and may depute his chief Aſſiſtant to ſit in the intermediate days, in order to decide cauſes of ſmaller amount, or expedite the leſs important buſineſs of the Court.

88. The power of apprehending in criminal caſes, which, by the regulations of juſtice, is given to the Judges of Adawlut, will of courſe be transferred to the Collector in his judicial capacity; but the power of trial and puniſhment muſt on no account be exerciſed by any other than the eſtabliſhed Officers of Mahomedan judicature. If any recommendation from you might influence them to refrain from ordering puniſhments of a cruel nature, without derogating from their authority or impeaching their inſtitution, the object would be worthy the humanity of a Britiſh Government.

89. Thus we have concluded the review we propoſed to ourſelves upon a diligent peruſal of all our Revenue Records for many years back, in order to deduce and eſtabliſh the true maxims of policy upon which our Government in India ſhould be formed. Having a perfect reliance upon your integrity and zeal for our ſervice, we have contented ourſelves with laying down general principles, the application of which, in the official arrangements of detail, we conſide to your diſcuſſion; accompanied however with this poſitive injunction, that when that arrangement is accompliſhed, and reported to us with a complete and digeſted body of the concomitant regulations for our conſiderations and approval, no alteration ſhall thenceforward be made in any part without our ſpecial orders previouſly obtained.

We are,

Your affectionate friends,

(Signed) W. DEVAYNES.
NATHL SMITH.
THOS FITZHUGH.
JOHN MITCHIE.
JOHN MOTTEUX.
JOHN MANSHIP.
JACOB BOSANQUET.
GEO. CUMING.
HUGH INGLIS.
LIONEL DARELL.
SAMUEL SMITH, jun.
THOS PARRY.
ABRAM ROBARTS.
THOS CHEAP.
PAUL LE MESURIER.
JOHN TOWNSON.
E. BOEHM.

Appendix, No. 12 (A.)

LETTER from the Court of Directors to the Governor General in Council at Bengal (Revenue Department); dated the 19th September 1792.

Our Governor General and Council at Fort William in Bengal.

Para. 1. THE ſubject of this ſeparate Diſpatch is the Decennial Settlement, which has ſo long occupied the attention of your Government, and the proceedings reſpecting which are detailed in your ſeveral diſpatches * ſubſequent to the receipt of our Orders of the 12th April 1786; and in the Minutes and Conſultations to which they refer. The extent and magnitude of the ſubject merits the ſeparate diſcuſſion we propoſe to give to it. We are aware that the complete detail of the execution of the plan is not now before us, and according to your advices of 25th January laſt, we cannot expect to receive it earlier than the arrival of the veſſel to be

	Dates.		Dates.
* Revenue Letter - -	13 November 1786	Lord Cornwallis -	8 February 1790
D° - - - - - -	17 February 1787	Revenue - - - -	12 April —
Public - - - -	15 December —	D° - - - - -	19 May —
D° - - - - -	6 March - 1788	D° - - - - -	16 Auguſt —
Revenue - - - -	5 June —	Lord Cornwallis - -	15 D° —
General - - - -	6 November —	D° - - - - -	17 November —
Public - - - -	10 March - 1789	Revenue - - - -	20 D° —
Lord Cornwallis -	2 Auguſt —	D° - - - - -	10 March - 1791
D° - - - - -	2 November —	D° - - - - -	10 Auguſt —
Revenue - - - -	5 November —	D° - - - - -	15 November —
D° - - - - -	13 February 1790	D° - - - - -	25 January 1792

diſpatched

diſpatched by you in the month of Auguſt; we do not, however feel this to be any reaſon for poſtponing longer to convey to you our ſentiments and deciſions on the leading points which have occurred on the inveſtigation of this ſubject by your Government.

2. From the nature of the ſubject itſelf we can only expect to give you our opinions on the general principles which have guided, and in time to come, ought to guide the detail of it, confiding that the detail which has hitherto taken place, and that which ſtill remains, is and will be conſonant to the juſt expectations we derive from the integrity and abilities of your Government, and the ſervants acting under you in the Revenue Department. Other reaſons likewiſe concur to preſs us to an immediate deciſion. We think it material to the ſucceſs of the plan itſelf, and to the confidence we wiſh to inſpire in thoſe ſo eſſentially intereſted in it, that our approbation ſhould not appear to come with reluctance or heſitation; and we likewiſe feel that we owe it to the very meritorious conduct of our Governor General that he ſhould have the ſatisfaction, before leaving India, to announce the final completion of a plan he has ſo much at heart. And even this circumſtance we likewiſe conceive material to the ultimate ſucceſs of the meaſure, knowing that being announced by him, muſt add much to that confidence upon which the whole ſucceſs of the meaſure ultimately depends.

3. We cannot omit on this occaſion to report the warm approbation which we feel on the review of the extraordinary labours of our ſervants in this arduous concern, evident from the vaſt maſs of materials tranſmitted to us, and eſpecially of the diſtinguiſhed exertions of our Governor General and of Mr. Shore, who have diſplayed through the whole progreſs of it principles and conduct highly honourable to the eminent ſtations which they filled.

4. In proceeding to act upon our General Orders of 12th April 1786, wherein the foundations of this new ſyſtem were laid, you wiſely began by ſeeking for every information and every material preparatory or neceſſary to a permanent ſettlement of the Revenue. Your enquiries were rightly directed to the paſt hiſtory and preſent ſtate of the diſtricts; their changes; new impoſitions and peculiar cuſtoms; the ancient rights of the different orders of Landholders and Tenants; the moſt convenient diſtribution which could be made of the country into collectorſhips; the amount at which the tribute of each diviſion ſhould be fixed, the perſon with whom the ſettlement for it ſhould be made; and the regulations which ſhould be adopted for removing defects, and ſecuring, eſpecially to the inferior occupants and immediate cultivators of the ſoil, the enjoyment of their property, ſubject only to moderate and known demands from the principal Landholders.

5. That important part of thoſe enquiries which relates to the perſons with whom the ſettlement ſhould be made has been conducted highly to our ſatisfaction, becauſe it has been carefully directed to the object of complying in every poſſible inſtance with our precedent orders above-mentioned, which, on the ground of paſt experience and actual practice, as well as from a deſire to give the moſt favourable conſideration to the ſuppoſed claims of the Zemindars, enjoined a preference to that order of perſons, unleſs in caſes of peculiar diſqualifications. To diſcriminate theſe local and particular informations were neceſſary, and we are pleaſed to find that the recommendation of our ſervants in the diſtricts have ſo generally correſponded with our views, and the leading conſiderations on this head.

6. Two of the other queſtions, thoſe reſpecting the amount of the permanent Aſſeſſment, nd the regulations which ſhould ſecure the equitable execution of the new ſyſtem through every gradation of the community, involved, as we have always been perfectly ſenſible, manifold and great difficulties which have indeed hitherto conſtituted the main hindrances to reform, and the very evil to be removed, in order to the proſperous adminiſtration of our territorial poſſeſſions.

7. The finance principle of the Mogul Government, which was *to collect continually upon the actual produce of lands*, has, from its nature, led to concealment, chicanery, and fraud. In proportion as the demands of the Sovereign were enhanced, theſe acts were multiplied, and the character of the people of every rank debaſed. The great extent of the provinces now held by us; the vaſt details of their accounts, voluminous for every village, and particularly liable to falſification, loſs, and decay; the ignorance, incapacity, and want of principle too common among the Zemindars; the changes perpetually happening throughout the country among the native Officers of the Revenue, the corruption of thoſe Officers, their fraudulent alienations of land, their indolence and miſmanagement; the general inexperience of our ſervants in revenue affairs during the firſt years of the Dewannee; and the frequent alterations which have ſince taken place both in reſpect to them and to the mode of adminiſtering the finances; the very different nature of our Government, and the calamities which the country has ſuſtained: all theſe circumſtances, to mention no others, have concurred to involve the real amount of the produce of the lands in great intricacy and obſcurity, and the ſame cauſes, joined to the unceaſing ſtruggle between the oppreſſive exactions and fraudulent evaſions, have produced numberleſs pretences and diſguiſes, increaſing continually both the neceſſity and the difficulty of inſtituting effective laws for the reſtoration of reciprocal equity and good faith.

8. The voluminous returns which have been made to your enquiries by the Board of Revenue, and the different Collectors, have undergone a particular examination here; they are frequent evidences of the labour we have already commended, and in many inſtances, they are evidences alſo of great intelligence, ability, activity, and zeal; they abundantly manifeſt moreover the inveterate evils which exiſt, as well in the characters of the Landholders

holders and their tenants, as in the revenue concerns between them; and the regulations they ſuggeſt for correcting abuſes entitled to mention both from the fitneſs they in general appear to carry in them, as dictated by experience from the immediate ſcene of diſorder. In this view they are extremely intereſting, as exhibiting collectively what we muſt judge to be an authentic and genuine picture of the people under the influence of the old Revenue ſyſtem; but we cannot at the ſame time help obſerving with regret, that with ſo clear a perception of exiſting abuſes, and their cauſes, ſtill ſo little ſhould, till lately, have been done to remove them; and we muſt confeſs that in other reſpects we have been ſomewhat diſappointed.

9. After having poſſeſſed the Dewannee five-and-twenty years, after ſo many ſucceſſive inveſtigations, ſuch a prodigious accumulation of records, and the neceſſarily improving acquaintance of our ſervants with the country, we ſhould have ſuppoſed that upon ſo extraordinary a call, we might have ſeen a more general diſplay of intimate local knowledge, more reference to perſonal inveſtigation reſpecting the ſtate, circumſtances, produce and value of the diſtricts, than the reports of the Collectors have, upon the whole, afforded.

10. The very circumſtances however of your being unable in many inſtances to procure any other than general and hypothetical information on thoſe points, after ſo much time and ſo many opportunities for inveſtigation, muſt itſelf be conſidered as a ſtrong additional argument in favour of a rate of taxation ſimple and invariable. Having made theſe general obſervations on your preliminary proceedings, we think it is incumbent upon us to take particular notice of the comprehenſive and maſterly Diſſertation delivered in by Mr. Shore on the 19th June 1789, wherein he has not only exhibited and methodized the moſt material part of the Reports from the Collectors of the Bengal Province, but afforded us new and important communications from himſelf, ſupplying in various reſpects what they wanted; delineating with great clearneſs the paſt financial ſyſtem and hiſtory of Bengal; examining with candour thoſe points in it which have been ſubjects of controverſy; inveſtigating with patient judgment the beſt ſyſtem for that country, the difficulties which may attend it, the means of obviating them, and in fine, propoſing from the whole a ſet of regulations for carrying into execution our orders reſpecting the Decennial Settlement, ſo as to ſecure juſtice both to the Government and to the ſubject, and to prevent in future thoſe abuſes which either exiſt, or may be apprehended in the details of the collections. The great body of information which this performance contains reſpecting the practice of the Mogul Government and our own, the paſt and preſent ſtate of the country, the uſages and corruptions in the adminiſtration of the Revenue, the rights and the characters of the ſuperior and inferior occupants of the land; ſuch a collection, the luminous order in which it is arranged, the vaſt application it evinces, and the good ſenſe which pervades it, are all entitled to our reſpect and praiſe, and will remain a monument of Mr. Shore's ſervices to the Company.

11. We have peruſed alſo with much pleaſure and inſtruction his Minute of 18th of September 1789, on the Revenue Affairs and Decennial ſettlement of Bahar. Theſe documents, bringing into view the moſt material point relating to a permanent aſſeſſment, have enabled us to enter with greater intelligence into your proceedings upon that important ſubject, which, waving the order of time, we ſhall now follow to its concluſion, leaving ſuch queſtions as in its progreſs ſprung from it, to be ſpoken to afterwards.

12. We find that before the Decennial ſettlement could be generally made, Mr. Lane had in correſpondence with the principle of that ſettlement, brought forward a Mocurrery plan for ſome Pergunnahs in Bahar; to this plan we have particularly attended; we think that it went upon juſt views, and manifeſted an activity, knowledge and humanity, that reflected very great credit on the gentleman who propoſed it. It was an effect of the Decennial ſettlement in his diſtrict, and a meritorious exhibition in practice of our own ideas of letting the lands upon a permanent aſſeſſment. His purſuit of a principle, right and laudable in itſelf, ſeems to have admitted into the detail of his propoſals ſome articles not perfectly according with that principle; but here alſo the conſiderate judgment of Mr. Shore appears to have been of uſe.

13. The Mocurrery plan, according to our apprehenſion, afterwards merged in the general Decennial ſettlement that it was extended to, the term of ten years, with the contingency of becoming perpetual; if this was not underſtood, we now give it as our opinion that ſuch ſhould be the footing on which the Mocurrery lands granted by Mr. Lane ſhould be placed; and deciding this, we think it unneceſſary to go into a more particular view of the plan, or the diſcuſſions which it produced. But as it brought into early view the principal means and effects of a fixed taxation, it is on that account, as well as from the experiment which it furniſhed, and the ſucceſs of that experiment, worthy of our commendation and applauſe.

14. We have deliberately conſidered the inſtructions, which, after all neceſſary preliminaries, you iſſued for making the Decennial ſettlement; firſt, thoſe of the 20th May 1789, modified ſubſequently by your reſolutions of September 1789, for Bahar, and next, thoſe of February 1790, from Bengal. Regarding theſe inſtructions as forming the actual baſis of the permanent edifice we wiſhed to erect, we have endeavoured to eſtimate their fitneſs to their end, and their conformity to the materials you had before you, the ſtate and circumſtances of the country and the people. On the whole, we muſt declare them to be, in our opinion, well calculated to inſpire confidence and remove abuſe; to aſcertain and to ſecure the rights of every individual, and, without impairing the authority or diminiſhing the Revenues of Government, to ſecure to the people a progreſs in proſperity inſtead of decline: we therefore

do not heſitate to beſtow upon them our hearty approbation, not pledging ourſelves in this to every particular idea comprehended in a complex code, but as being decided in our judgment that they were in general what practice and good ſenſe, exiſting circumſtances, and the character of the natives required, to the attainment of the great objects we had in view, order, equity, the improvement of the country, the happineſs of the people, and therein the welfare of the Company, and the advantage of the national intereſt connected with it.

15. It was impoſſible, where the cuſtoms were ſo various, the people ſo numerous, and where ſo many diſorders had prevailed, to provide at once for every caſe that could ariſe in the courſe of carrying it into execution, a new ſyſtem intended for perpetuity. We therefore ſee, without wonder, the frequent appeals made to you upon the occurrence of particular caſes, or even upon points of a more general nature; and as we highly commend that candour and ſolicitude for truth which prompted you, upon the firſt promulgation of the inſtructions for the Decennial ſettlement, to invite the obſervations and objections of thoſe who were to be employed in the formation of it, ſo we are extremely ſatisfied in general with the deciſions which you paſſed upon the references ſubſequently made to you. As theſe branched out into conſiderable detail, it does not fall within the compaſs of our preſent deſigns, but may be the buſineſs of a future letter to go into a particular ſurvey of them.

16. We now therefore paſs on to the reſult of your inſtructions and labours, to the *Decennial ſettlement* as (with ſome exceptions) *formed:* and we are glad to ſee in one view the progreſſive ſtate of it to the month of Auguſt 1791. From the clear Report tranſmitted us with your letter of 10th Auguſt, by the Swallow, we thence find that (excluſive of Chittagong, Cooch Bahar, Dacca, Momenſing, Tipperah, and Boglepore, in which places the Decennial ſettlement was not completed) the net Jumma of 1196, the year preceding the Decennial ſettlement, Land and Sayer, was - - - - - Sicca Rupees 2,17,43,327

and that the net Jumma of the ſame diſtrict for the permanent ſettlement, excluſive of Sayer and Abkarry, but incluſive of Ruſſuds, or progreſſive increaſes for the firſt three years, was - - - - 2,18,29,459
making an exceſs, beſides the Abkarry to be reſumed of, ſay - - 86,132

We find alſo the net Jumma Land and Sayer of Chittagong, Cooch Bahar, Dacca, Momenſing, Tipperah, and Boglepore, to have been, in 1196 - - - - - - - - - Sicca Rupees 41,82,881
and eſtimated to be, in the permanent ſettlement, excluſive of Sayer and Abkarry, but incluſive of progreſſive increaſes - - - - 39,17,185

making a decreaſe of - - - - - - - - - - - 2,65,696

and on the whole a decreaſe in the permanent Jumma, excluding the Sayer and Abkarry, ſay - - - - - - - - - 1,79,564
of which decreaſe however the tax on ſpirituous liquors, or Abkarry, ſeparated from the Jumma on purpoſe to be reſumed, is ſtated to be at leaſt ſufficient for, ſo that we may fairly reckon the net Jumma of 1196, *including* Sayer, being as above, ſay - - - - - 2,17,43,327
and - - - - - - - - - - - - - - - 41,82,881

in all, ſay - 2,59,26,208

to be the net amount alſo of the Decennial ſettlement, excluſive of that complex and extenſive article of Sayer aboliſhed, and ſtated in a ſubſequent part of the ſame Report to amount, by the accounts from the Collectors, to no leſs a ſum than Sicca Rupees 9,81,192.

17. We muſt therefore declare ourſelves to be ſatisfied with this ſettlement as far as it has been concluded, and with the proſpect given us of its completion. The amount appears to be on the whole as much as, excluſive of the alienated lands and the Sayer, could eaſily or certainly be, in the circumſtances of the country, levied from it; and we are happy that with the abolition of a tax ſo widely oppreſſive as the Sayer is found to have been, it can afford a permanent revenue equal to the medium of our paſt receipts from it, and ſufficient, we truſt, not only for all exigencies of Government, but for the gradual extinction of our debts abroad; at the ſame time the growing improvement of our territories is provided for, and a ſource opened, which, from the progreſs of induſtry, and the extenſion of commerce, may probably furniſh additional articles of revenue in a ſhape the leaſt burthenſome to the country.

18. It is alſo very agreeable to find that the ſettlement has in general been made with the Landholders, or on their behalf; we would hope that by this time it is extended throughout the diſtricts, all the arrangements reſpecting it completed, and the whole in a train of encouraging performance.

19. We ſhall wait with impatience for the ſequel of your advices on this intereſting ſubject, and in the mean time have given our ſentiments upon the rules for the Decennial ſettlement, and the actual formation of it ſo far as that is known to us. We proceed to ſpeak more particularly to ſeveral queſtions of importance which aroſe in the courſe of that work, and upon which our deciſion or opinion is required; they were involved in your proceedings with the main ſubject, but we have thought it more convenient to ſeparate them, and firſt,

following

following that ſubject to its cloſe, to give a diſtinct conſideration to the moſt material of thoſe points which came into diſcuſſion in its progreſs.

20. One of the earlieſt of theſe was the landed rights of the Zemindars. In former diſpatches we have, on different occaſions, conveyed to you our ſentiments on that point, though we have alſo ſtated that we felt the materials before us to be inſufficient for forming a deciſive opinion. On the fulleſt conſideration we are inclined to think, that whatever doubts may exiſt with reſpect to their original character, whether as proprietors of land or Collectors of Revenue, or with reſpect to the changes which may in proceſs of time have taken place in their ſituation, there can at leaſt be little difference of opinion as to the *actual* condition of the Zemindars under the Mogul government. Cuſtom generally gave them a certain ſpecies of hereditary occupancy, but the Sovereign no where appears to have bound himſelf by any law or compact not to deprive them of it, and the rents to be paid by them remained always to be fixed by his arbitrary will and pleaſure, which were conſtantly exerciſed upon this object. If conſidered therefore as a right of property, it was very imperfect and very precarious, having not at all, or but in a very ſmall degree, thoſe qualities that confer independence and value upon the landed property of Europe. Though ſuch be our ultimate view of this queſtion, our originating a ſyſtem of fixed equitable taxation will ſufficiently ſhew that our intention has not been to act upon the high claims of Aſiatic deſpotiſm. We are, on the contrary, for eſtabliſhing real, permanent, valuable landed rights in our provinces; for conferring that right upon the Zemindars; but it is juſt that the nature of this conceſſion ſhould be known, and that our ſubjects ſhould ſee they receive from the enlightened principles of a Britiſh Government what they never enjoyed under the happieſt of their own.

21. The amount of preſent reſources of our provinces has been another principal ſubject of diſcuſſion, and it is certainly deſerving of the moſt attentive conſideration in the contemplation of a permanent ſettlement. We have found two very different views of it, one given by Mr. James Grant in his analyſis of the Revenues of Bengal, and another by Mr. Shore in his valuable Minute of 18th June 1789, already quoted. We willingly take this opportunity of repeating, that the work of Mr. Grant appears to us a curious and intereſting one, evincing both extraordinary diſquiſitory powers, and a laudable application of them to the affairs of the Company, whereby he has at length effected that which ought to have been performed at the period of our acceſſion to the Dewannee; for one of the moſt proper objects of enquiry at that juncture certainly was, the real ability of the diſtricts, and their financial hiſtory upon theſe ſubjects. As far as the native adminiſtration is concerned, Mr. Grant's able and ingenious reſearches have thrown more light than all the collected informations that preceded them, and they may have been of conſiderable uſe in enlarging and amplifying diſcuſſions that were important in proceeding to a permanent ſettlement. But we muſt, upon the fulleſt conſideration, diſapprove entirely of the Mogul principle of taxation, the diviſion of the actual produce between the Sovereign and the immediate cultivator of the ſoil, which under various modifications, has continued to be the baſis of practice unto the preſent time: we are convinced there are evils inherent in this mode, greatly obſtructive of national improvement and happineſs. We are moreover by no means ſatisfied that our provinces have now reſources equal to thoſe which they poſſeſſed even when ceded to us; we wiſh indeed, that we ſaw no reaſon to apprehend the contrary. From the beſt judgment we can form, the natural calamities to which the country has been ſubjected, joined to other circumſtances, have greatly altered its ſtate, which at preſent affords no external ſigns of abounding wealth, nor any probable ſource of large encreaſe, except the alienated lands, which remain a ſubject for inveſtigation. We do not mean to enter on that article at preſent farther than to obſerve, that the outlines of the plan ſuggeſted by Lord Cornwallis, in his letter of 15th Auguſt 1790, appear to us to be formed with great wiſdom and propriety, and we ſhall forbear expreſſing our ſentiments upon it, more particularly, till we have received the plan itſelf in detail. In giving our opinion on the amount of the ſettlement, we have been not a little influenced by the conviction that true policy requires us to hold this remote dependant dominion under as moderate a taxation as will conſiſt with the ends of our Government. But in any caſe, after all the changes that thirty years nearly have produced and confirmed, we muſt be of opinion that it would be vain to attempt to place things now upon the ſame footing whereon they ſtood at any diſtant period, or to eſtabliſh a reform by local ſcrutinies, which would be endleſs as well as odious. We ſee hence no ſtandard or guide for fixing our demand, but the experience of a ſeries of paſt years, joined to ſuch perſonal and official informations as are now procurable. Theſe informations, upon an occaſion ſo ſingularly intereſting, we certainly could have wiſhed to have been ſtill more intelligent and full than they appear to be; but finding that in this way of proceeding the amount of Revenue, which, after due conſideration of the uſual exigencies of our Government, and of the reſerve proper for extraordinary ſervices, we had fixed in our general letter of 12th April 1786, may be obtained, we do not wiſh to expoſe our ſubjects to the hazard of oppreſſive practices by requiring more.

22. The next diſtinct point to which we think it neceſſary to advert ariſes out of the proceedings in the Supreme Council, as well as the Board of Revenue, upon the ſubject of Gunges, Hauts, Bazars, inland Duties on the tranſit of commodities, and all that falls under the denomination of *Sayer*, with the queſtions that were agitated concerning the right of Zemindars to levy ſuch impoſts; the aſſumption of that power into the hands of Government; and finally, the entire abolition of the whole ſyſtem of internal duties, with the exception of

certain

certain ſpecified articles. We ſee, not without ſurpriſe, ſome of the moſt intelligent of our ſervants regarding the impoſition of internal taxes, duties or cuſtoms, as a branch of the proprietary rights of Zemindars, and obſerve in this inſtance the danger of adopting into practice rigid ſyſtematical deductions from premiſes in themſelves imperfectly defined. Upon general principles, and eſpecially the principles of a deſpotic Government, we can conceive nothing more incongruous and extraordinary than the inherence of ſuch a legiſlative power in a great number of individual ſubjects; and we find, that what is thus at variance with probability is contradicted in fact by immemorial uſage, which exhibits the privilege of impoſing internal duties as excluſively belonging to the Sovereign, and ſo conſtantly exerciſed that no Gunge, Haut, or Bazar, could be eſtabliſhed without the authority of the governing power. In agreement with this practice the Company did, twenty years ago, interpoſe, as their adminiſtration have ſince done, in various ways to regulate or aboliſh oppreſſive eſtabliſhments and taxes of that nature. No right of Government therefore ſeems to us leſs diſputable than that of ſeparating them from the land tenures of the country, and modifying them at pleaſure, making ſuitable allowances for the rents accruing from ſuch as were eſtabliſhed under the ſanction of Government. We approve therefore, and applaud the aſſumption of all duties and taxes *what*ever, with the power of levying them from the Landholders; and having ſeen from the de*t*ails in your proceedings the enormous extent and complication of the abuſes and oppreſſions committed under ſuch names, with the great difficulty of eradicating evils become inveterate, even under the immediate adminiſtration of the officers of Government, we are of opinion, that ſince it was deemed impracticable to eſtabliſh inſtantly a proper diſcrimination, and to collect only what might reaſonably be exacted upon certain articles of internal conſumption, ſince the advantage derived by the State was comparatively ſmall, and the injuries ſuffered by the trade and the people of the country grievous, you acted wiſely, as well as liberally, in proceeding to the entire abolition of thoſe inſtruments of internal oppreſſion.

23. We think however, in correſpondence with the idea you appear to entertain, that this ſhould be conſidered as a ſuſpenſion rather than an extinction of the financial principle of internal duty; that when the whole buſineſs of the Decennial ſettlement is in a due train of execution, and the time in other reſpects ſuitable, Government may review this object with the deſign of aſcertaining to what extent, in what form, and under what rules, it may ſafely be again made an article of Revenue without the danger of ſuch abuſes againſt the State, and againſt its ſubjects, as have hitherto ſubſiſted in it. And we think likewiſe, that this contingency of its reſumption ſhould be underſtood by the people, that they may the more eaſily acquieſce in ſubſequent meaſures to that end.

24. In the mean time we truſt effectual care will be taken, that Zemindars and others in poſſeſſion of lands do not, by impoſing on the credulity or fears of the people, continue any exactions of this nature. We ſee reaſon for apprehenſion, when, after ſo many and ſuch ſevere prohibitions of Government, even rendering diſobedience a capital offence, the country ſhould have ſwarmed with illicit Chokeys or collecting ſtations, an aſtoniſhing fact! which we know not how to reconcile with due vigilance in our ſervants placed over the diſtricts as well for the protection of the people, as the ſecurity of the Revenue.

25. In reviewing your regulations reſpecting the perſons with whom ſettlements were to be concluded, we obſerve that in certain inſtances you have been under the neceſſity of making agreements with Farmers, but we do not find that in this inſtance you have formed any deciſion how theſe lands are diſpoſed of at the expiration of the period for which they were farmed, and we wait to learn your ſentiments on this point. Our opinion at preſent is, that in the inſtances where the Landholders have at preſent been excluded, the firſt opportunity would nevertheleſs be taken of again giving to them or their heirs the option of being reſtored to their lands according to the general principles now to be eſtabliſhed. Some caution however may be neceſſary, in order to avoid giving encouragement to thoſe who may have declined entering into the agreement at preſent, in order to profit by the embarraſſment of Government.

26. Another ſeparate object of attention, and which is connected with very important conſiderations, is the queſtion which aroſe with reſpect to the different deſcriptions of Talooks. We are not inſenſible that, if the new ſyſtem produces in proceſs of time all the effects which may reaſonably be expected from it, the waſte landed tenures of which ſeveral of the Zemindarries conſiſt may become an object of very ſerious import, under different views, to the Britiſh Government in that country; and this in our opinion conſtitutes one of the moſt weighty reaſons, though not againſt the confirmation of abſolute hereditary landed rights, yet for all practicable circumſpection in proceeding to the eſtabliſhment of them. Indeed the facility with which annexations appear to have been made to Zemindarries, and the magnitude to which ſome of theſe have been ſwelled even by the originating acts of the native Government itſelf, muſt be admitted to furniſh ſome preſumptive argument againſt the notion of ſtrict proprietary title. In thoſe annexations there ſeems to have been always implied the exiſtence of a deſpotic principle which left every thing ſubject to new modification at its pleaſure; and on this account, the circumſtance which probably gave riſe to theſe extenſive poſſeſſions made them leſs an object of jealouſy to Government. But under the Company's Government the caſe has already been different. The impolicy of theſe extenſive territorial poſſeſſions and juriſdictions, even in the looſe form in which they have hitherto been held, has not paſſed unnoticed. Upon a ſyſtem of permanent poſſeſſion and ſtill more of fixed taxation, the inconveniences of them may be expected to be more real and ſerious. Whenever there-

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fore the claims of juſtice do not interfere, it muſt be extremely deſirable to promote ſubdiviſions of the property in the ſoil; and we think that you conſulted both juſtice and policy in determining to diſjoin entirely from the Zemindarries thoſe Talooks which come under the deſcription ſpecified in the Reſolutions tranſmitted in your Revenue letter of the 16th Auguſt 1790; a wiſe and important meaſure, the offspring of the ſame comprehenſive views which have directed the reſt of your conduct in this great concern.

27. With a view to the conſiderations here ſtated we are deſirous of having before us in one view, an Account of the total number of Landholders of every deſcription with whom the ſettlement has been made in each diſtrict, diſtributing them into different claſſes according to the amount of the rent which they are to pay, and in the inſtances where the lands have been farmed, we wiſh for a ſimilar ſpecification. Poſſibly the materials which you have tranſmitted may be ſufficient for forming an abſtract containing this information, and we have given directions for their being carefully examined for that purpoſe; but on ſo intereſting a point we are anxious to obtain the moſt accurate information, and we therefore direct that you will loſe no time in preparing and tranſmitting to us ſuch an account.

28. *We have attended to your proceedings upon* another queſtion which grew out of this determination, whether ſuch Talooks as were, by a ſpecific clauſe in the title deeds for them, ſtipulated to continue inſeparable *from* the Zemindarry, ſhould nevertheleſs come under the new regulation? It does not appear to us that a clauſe of that nature could in general have had the ſanction of the Sovereign or his Dewan; and we muſt think that wherever ſuch ſanction was wanting, the whole tranſaction reſts upon no other legal validity than what preſcription may give it. We ſhall thus not only be of opinion with the Governor General, that ſuch an unauthorized clauſe contained in itſelf an irregular aſſumption on the part of the Zemindar, but that in fact the title conveyed by him was inſufficient in any other view than as a mere Pottah. If preſcription, however, is ſuppoſed to cure this original defect on one ſide, it may alſo be pleaded on the other in favour of the unwarranted clauſe; and thus the queſtion may be regarded as a relative branch of that much more comprehenſive one reſpecting lands illegally alienated.

29. If our views of this queſtion relative to Talooks of the deſcription above ſtated be juſt, that the ſubſtance of the tranſaction, or the grant itſelf was legal, but with the ſuperaddition of an illegal clauſe, then it remains to be conſidered whether this clauſe ſhould *vitiate the grant which preſcription* may have confirmed, or Government give up its right, *which is diſregarded in the clauſe.* On this point we do not feel ourſelves prepared to give any poſitive inſtruction, and indeed whatever might be our opinion upon it, we ſhould feel ourſelves precluded from enforcing, during the period of the Decennial Settlement, any meaſure contrary to the deciſion which you have already announced upon it. But conſidering the doubtful ſtate of this queſtion, we are inclined to think that if it could be ſettled to the ſatisfaction both of the Zemindars and the holders of the Talooks, the moſt equitable and deſirable arrangement would be, that the latter ſhould be completely ſeparated from the Zemindarry agreeing on their part to pay, as a conſideration to the Zemindar, for a limited term, ſuch a moderate annual ſum over and above the Jumma paid to Government, as might, under all the circumſtances, be thought reaſonable. You will obſerve that theſe ſentiments are grounded upon the policy of taking every fair occaſion of dividing the great maſſes of that permanent property which will be now eſtabliſhed, into fewer hands, than thoſe among whom it was diſtributed while it exiſted upon different principles. And perhaps, if the Zemindars could feel all the value of the rights and conditions which under this ſettlement they will acquire, they would be willing to ſecure them by the ſurrender of claims leſs queſtionable than thoſe of which we have been ſpeaking. What we have now ſtated will in part apply alſo to an object which is important in another point of view, and which we therefore wiſh to take notice of; we mean that of the portions of lands in the poſſeſſion of different proprietors which are at preſent let uncultivated. If the different proprietors ſhould be allowed to avail themſelves excluſively of the whole benefit to be derived from theſe lands in the improved ſtate of cultivation which the new ſyſtem has an evident tendency to promote, ſuch a circumſtance may, in proceſs of time, add very conſiderably to the value of poſſeſſions already too large. It is beſides to be conſidered, that if it can be effected without counteracting the principal object of encouraging induſtry, Government may fairly expect in due time ſome reaſonable participation in the wealth ariſing from ſuch a ſource; and we obſerve that Mr. Shore ſeems to be of opinion, that if ſuch a participation were only to take place gradually, and at a certain period after the new lands have been put in cultivation, it would form no obſtacle to improvement. At the ſame time, this is a ſubject on which we do not mean to give any fixed opinion; and we are aware that it is connected with points of conſiderable delicacy.

30. If it would be underſtood to be in any degree inconſiſtent with the terms of your ſettlement, we would on no account wiſh it to be attempted during the period to which that ſettlement extends; nor ſhould we be inclined to adopt it after that period, if it ſhould, on due conſideration, be thought to break in upon the principle of permanent property in the preſent Landholders, or ſhould appear likely to diſcourage or retard the progreſs of cultivation. Beſides theſe general conſiderations, much muſt depend on the local ſituation of lands of this deſcription. It could probably be only where they extend over ſeparate and large tracts, that the ſuggeſtion would at any rate be practicable. It could hardly be applied to ſuch as are in ſmall parcels, and blended with lands already in cultivation, without much intricacy,

intricacy, uncertainty and expenſe. At all events, if any arrangement can be formed upon the ſubject, it is material that it ſhould be clearly defined and underſtood, before announcing our final deciſion reſpecting the perpetuity of the preſent ſettlement. Having explained to you our general ſentiments, we ſhall leave the application of them wholly to your diſcretion on the ſpot; and we ſhall now proceed to that great and important point which is the immediate and principal object of theſe inſtructions.

31. The difference of opinion which took place between Lord Cornwallis and Mr. Shore, concerned, firſt, the propriety of *declaring* that the Decennial ſettlement, if approved by the Court of Directors, ſhould be rendered perpetual, and then, the expediency of the meaſure itſelf, of unalterably ſettling the Jumma of the provinces at the end of the firſt ten years, or indeed in the peculiar circumſtances of Bengal, of ever fixing at all an immutable rate of aſſeſſment for it.

32. We have beſtowed the utmoſt attention upon the arguments advanced on both ſides of theſe queſtions, which form in effect but one ſubject conſiſting of ſeveral parts, all referrible to the ſame principles of objection and defence.

33. It is a ſubject of high importance, involving the moſt momentous intereſts of the Company, and of extenſive kingdoms, for the preſent and all future time. We cannot thence but feel ſolicitude in being called to decide upon it; but we ſee that a deciſion is neceſſary, and ſhall therefore give the reſult of our moſt ſerious deliberation, conducted with an earneſt deſire of acting upon the juſteſt principles of policy, and of promoting the laſting welfare of our territories, and of all the intereſts connected with them.

34. It affords us much ſatisfaction that this ſubject has received ſo ample a diſcuſſion in Bengal, where every argument and objection can be beſt felt and appreciated, and from the firſt members of our Government, who have ſhewn themſelves poſſeſſed of that intelligence, candour, integrity and public affection, which render them worthy of managing ſo great a queſtion.

35. The difference of opinion which has ſubſiſted, we find not to relate ſo much to general principles as to the application of them. That the tax which the ſubject is to pay to the State ſhould not be arbitrary, but aſcertained and fixed; that all beſides which his induſtry can produce to him ſhould, as far as poſſible, be ſecured to him; and that in order to the proſperity of a country, property ſhould be rendered definite and certain; theſe poſitions, as general truths, Mr. Shore does not oppoſe, but he queſtions the propriety of practically applying them to Bengal at the preſent time, and in its peculiar ſituation. The ground of diſcuſſion is thus narrowed, not comprehending fundamental principles, but merely queſtions of time and of other circumſtances. It is material to us to ſee every thing that can be urged on the ſide Mr. Shore has eſpouſed. As his objections are chiefly of a local and appropriate nature, they were the leſs likely to be viewed by us in all their force; and, as we have good reaſon to believe that they never could be urged with more judgment or a more diſpaſſionate mind than he has diſplayed, ſo we may reckon that in poſſeſſing his ſentiments, we know the worſt that can be ſaid againſt a perpetual ſettlement of the Bengal Revenues.

36. It would be doing Mr. Shore injuſtice not to acknowledge, that as his opinions in general againſt ſuch a ſettlement are advanced with ability, ſo there are ſeveral of his objections which are very ſerious in themſelves, and have conſiderably impreſſed our minds. Theſe are drawn from the ſtill imperfect knowledge of our Government reſpecting the real reſources of the different diviſions of the provinces, as well as of the reſpective rights of Zemindars, Talookdars, and Ryots; from its inability to diſcriminate what part of the taxes, actually levied from the two latter claſſes by the Zemindars, ought to be ſanctioned by Government in a permanent ſettlement; from the uncertainty of accompliſhing that ſettlement with a due regard to the rules preſcribed for it, and eſpecially from the extreme difficulty of forming and executing ſuch regulations as ſhall ſecure to the great body of the Ryots the ſame equity and certainty as to the amount of their rents, and the ſame undiſturbed enjoyment of the fruits of their induſtry, which we mean to give to the Zemindars themſelves. Upon theſe grounds it is contended that, as ſome diſtricts of the country will probably be over-rated, and others ſuffer from droughts and inundations, the proprietors, unable to make good their aſſeſſments, will, without any thing blameable on their part, be deprived of their lands by judicial ſale; that the Company will from ſuch cauſes as theſe be expoſed to a continual diminution of the ſtipulated Revenue, without a poſſibility of any augmentation to balance their loſſes; and that after all, unleſs we ſucceed in introducing and eſtabliſhing equitable regulations between the Landholders and their Tenants, the great objects for which ſuch ſacrifices and a permanent ſettlement will have been made, that is, the improvement and happineſs of the country, will be unattained, and therefore the evils of the old ſyſtem ſtill ſubſiſt.

37. From all theſe conſiderations and others of inferior weight urged by Mr. Shore, he infers, that we ſhould attempt to advance to a perpetual ſettlement only by gradual meaſures; that the firſt decennial period ſhould therefore be regarded as a period of experiment and improvement, wherein the knowledge of our Government as to the ſtate and reſources of the country, and the relative rights of the different orders of the people, is to be improved; wherein confidence is to be given to them, the mode of fixing and collecting the rents from

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the Ryots to be ſimplified; due regulations of every kind eſtabliſhed and enforced; the people by degrees formed to the new ſyſtem of certainty and ſecurity; inequalities in the aſſeſſment diſcovered; and the firſt period having thus paſſed in experiment, practice, and approximation to a permanent arrangement, advantage to be taken of all the experience acquired in it for the ſettlement of a ſecond period, by which time preſent doubts will probably be cleared up, and the way opened for the agitation of a perpetual ſettlement, free of the embarraſſments which now attend that queſtion.

38. No conſequences more formidable could be preſented to us from the propoſed ſyſtem than a diminution in perpetuity of the Company's Revenue, with the ſtill continued ſubſiſtence of all or any of thoſe diſorders in the mode of impoſing and levying it from the great body of the people, which have already done ſuch eſſential injury to the country, and muſt ever prove a bar to its proſperity.

39. Very clear and ſolid arguments were requiſite to repel the difference which this view of the ſubject, from ſuch an authority, had a tendency to create, and to encourage us to perſevere in our original idea of giving a fixed conſtitution to the finance and land tenure of the country. But this ſatisfaction Lord Cornwallis has afforded us in his Minutes of the 18th September 1789, and 3d February 1790, which we ſincerely regarded as two very valuable records, written with enlarged and juſt views upon the ſoundeſt principles of policy, with perfect fairneſs, great acquaintance with the ſubject, and the moſt concluſive reaſoning in favour of a permanent aſſeſſment.

40. In theſe documents, the laſt of which, if Mr. Shore had ſeen it, might probably have removed his *doubts*, as he candidly ſtyles the objections he left on record, we find it convincingly urged that a permanent aſſeſſment, upon the ſcale of the preſent ability of the country, muſt contain in its nature a *productive principle*; that the poſſeſſion of property, and the ſure enjoyment of the benefits derivable from it, will awaken and ſtimulate induſtry, promote agriculture, extend improvement, eſtabliſh credit, and augment the general wealth and proſperity. Hence ariſes the beſt ſecurity that no permanent diminution can be expected to take place, at leaſt to any conſiderable amount: occaſional deficiencies may occur for a time from the miſmanagement of particular Landholders, but it cannot be ſuppoſed that any of the lands will permanently be leſs productive than at preſent; and as we have every reaſon to believe that the Jumma now formed is moderate in its total amount, and properly diſtributed, the lands themſelves will, in moſt inſtances, ultimately be a ſufficient ſecurity for the proportion charged upon them. With reſpect to loſſes from droughts, inundations, and other caſualties, theſe occur alſo in the preſent ſyſtem, and uſually fall upon the Company themſelves; but it will hereafter be different, becauſe the advantages of proprietary rights and ſecured profits in the Landholder will, on his part, afford means to ſupport and incite exertions to ſupport them; the deficiencies of bad ſeaſons will on the whole be more than counterbalanced by the fruits of favourable years; there will thus be a gradual accumulation, whilſt the demands of Government continue the ſame; and in every ſtep of this progreſſive work property becomes of more value, the owner of more importance, and the ſyſtem acquires additional ſtrength: ſuch ſurely appear to be the tendency and juſt conſequences of an equitable fixed aſſeſſment.

41. With reſpect to the objections drawn from the diſorder and confuſion in the collections, the uncertainty of their amount, the variable indefinite rules by which they are levied, the exertions and colluſions thence too prevalent, the intricacies in the details of the Revenue buſineſs, and the ignorance and incapacity of the Zemindars, Lord Cornwallis charges theſe evils, ſo far as they exiſt, (and we think with great juſtice) upon the old ſyſtem, as a ſyſtem defective in its principle, and carrying through all the gradations of the people, with multiplied ill effects, that character of uncertain arbitrary impoſition which originated at the head. He therefore very properly contends that reform muſt begin there, and that in order to ſimplify and regulate the demands of the Landholders upon their Tenants, the firſt ſtep is to fix the demand of Government itſelf.

42. To another claſs of objections formed upon our ſtill defective knowledge of the reſources of the country, the rates, and the amount of the collections actually made in it by the Zemindars and Farmers, Lord Cornwallis oppoſes the long ſeries of time and inveſtigations already paſt, the labours of the collectors for three ſucceſſive years in his adminiſtration; the communication of all the knowledge they could obtain, their ſuperior fitneſs for carrying into execution that ſyſtem with a view to which they had been ſo long employed, the improbability of ſucceeding better with other Collectors and freſh reports; from all which his Lordſhip infers, that there remained only the alternative of ſitting down paſſive and deſpondent under the ſuppoſed exiſting difficulties and diſorders, or of acting upon the information already acquired.

43. Admitting, as we do, the imperfect knowledge of our ſervants in the details of the Revenue, and lamenting it, not without ſome mixture of mortification, on conſidering the long courſe of opportunities which our poſſeſſion of the country has afforded, we muſt nevertheleſs concur with Lord Cornwallis in thinking that it would be too ſanguine to expect any future general improvement in this reſpect; a concluſion which is eſpecially fortified by the high principle and energetic character of his Lordſhip's adminiſtration, and the very able aſſiſtance which it has received in Revenue Affairs from the diſtinguiſhed talents of Mr. Shore. Further acceſſions of knowledge muſt indeed ſo much depend upon perſonal qualities, that to

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ſuppoſe either a whole ſet of people to poſſeſs thoſe which are ſuitable, or a ſucceſſion of them to take place where they happen once to appear, would be to argue contrary to paſt experience; and therefore we turn with the greater pleaſure to a ſyſtem that promiſes to relieve us from ſo unproductive a dependance.

44. The greateſt obſtacles to the execution of the new ſyſtem being, as already noticed, the difficulties of eſtabliſhing an equitable adjuſtment and collection of rents between the Zemindars and the Ryots, we are happy to ſee that Lord Cornwallis is of opinion the propoſitions which Mr. Shore himſelf has made for this end, recommending written ſpecific agreements in all caſes, would, if duly followed, be effectual. On this important branch of the ſubject we do not yet feel ourſelves ſufficiently in poſſeſſion of all the neceſſary details to form a final and poſitive determination.

45. From the materials which have been tranſmitted, we are led to believe that the ſituation of the Ryots varies in different diſtricts according to local manners, cuſtoms, or particular agreements; and it appears as if in ſome inſtances the right of Ryots of different deſcriptions, though in the ſame diſtrict, was conſidered as more or leſs permanent and ſecure. The application therefore of any general principles muſt be guided by minute local inveſtigation, and we ſhall expect particular regulations, adapted to all the different circumſtances, to be prepared, and finally ſubmitted to our conſideration. In looking to the ultimate ſituation of the provinces under our Government, we cannot indeed but hope, that under the ſyſtem which we now propoſe, the poſſeſſors of lands will gradually learn from experience that their own intereſts are permanently connected with the ſecurity and comfort of the cultivators of the ſoil, and that the time will come when the advantage of every claſs of the community will be beſt promoted by leaving to every man the care and management of his own property.

46. But, as ſo great a change in habits and ſituation can only be gradual, the interference of Government may for a conſiderable period be neceſſary to prevent the Landholders from making uſe of their own permanent poſſeſſion for the purpoſes of exaction and oppreſſion; we therefore wiſh to have it diſtinctly underſtood, that, while we confirm to the Landholders the poſſeſſion of the diſtricts which they now hold, and ſubject only to the rent now ſettled; and while we diſclaim any interference with reſpect to the ſituation of the Ryots, or the ſums paid by them, with any view to any addition of Revenue to ourſelves, we expreſsly reſerve the right, which clearly belongs to us as Sovereigns, of interpoſing our authority in making from time to time all ſuch regulations as may be neceſſary to prevent the Ryots being improperly diſturbed in their poſſeſſions, or loaded with unwarrantable exactions. A power exerciſed for the purpoſes we have mentioned, and which has no view to our own intereſts, except as they are connected with the general induſtry and proſperity of the country, can be no object of jealouſy to the Landholders, and inſtead of diminiſhing, will ultimately enhance the value of their proprietary rights. Our interpoſition, where it is neceſſary, ſeems alſo to be clearly conſiſtent with the practice of the Mogul Government, under which it appeared to be a general maxim that the immediate cultivator of the ſoil, duly paying his rent, ſhould not be diſpoſſeſſed of the land he occupied. This neceſſarily ſuppoſes that there were ſome meaſures and limits by which the rent could be defined, and that it was not left to the arbitrary determination of the Zemindar, for otherwiſe ſuch a rule would be nugatory; and in point of fact, the original amount ſeems to have been annually aſcertained and fixed by the act of the Sovereign.

47. Having thus explained our opinions on the ſeveral points which have ariſen we conclude by ſtating to you, that important and arduous as we conſider the meaſure of a perpetual ſettlement, and irreverſible as it is in its nature, we think ourſelves bound, from conſiderations of duty to all the intereſts which it concerns, to proceed to it. No conviction is ſtronger upon our minds than that inſtability in the mode of adminiſtering our Revenues has had the moſt prejudicial effects upon the welfare of the provinces, upon our affairs, and the character of our Government; and of all the generated evils of unſettled principles of adminiſtration, none has been more baneful than frequent variation in the aſſeſſment. It has reduced every thing to temporary expedient, and deſtroyed all enlarged views of improvement. Impolitic as ſuch a principle muſt be at all times, it is particularly ſo with reſpect to a dependant country paying a large annual tribute, and deprived of many of its ancient ſupports. Such a country requires eſpecially the aid of a productive principle of management, and it is with ſolid ſatisfaction that we look to the great reſources which it yet has in its uncultivated though excellent lands. But theſe lands muſt be opened; and what have all the attempts of nearly thirty years to this end produced? What are we to expect from ſtill leaving room for the principle of fluctuation which has prevailed during that period, though we may profeſs to place ſucceeding change at a remoter diſtance? Long leaſes with a view to the equal gradual eſtabliſhment of a permanent ſyſtem, though recommended upon the ground of ſafety, we muſt think would ſtill continue in a certain degree the evils of the former practice; periodical corrections in the aſſeſſment would be in effect of the nature of a general increaſe, and tend to deſtroy the hope of a permanent ſyſtem, with the confidence of exertion it is calculated to inſpire. Had ſuch a ſyſtem been adopted twenty years ago, and fairly followed, it is not to be doubted that the produce, manufactures, and commerce, of the country, would at this time have been in a more flouriſhing ſtate than they are, and the people, ſenſible of a new order of things, of privileges and proſperity unenjoyed before, would have riſen in their character, and felt real attachment to the Government from which thoſe bleſſings were derived. That Government too, inſtead of being ſo much occupied as

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it has been in all time paſt, by the degrading ſtruggle perpetually ſubſiſting throughout the country for taxes and rents, would, as our Governor General has already ſuggeſted, have had leiſure to turn its cares to other functions of the ruling power, to the internal regulation of the community, the eſtabliſhment of wholeſome laws, and the due adminiſtration of them. The principle therefore which would have laid the foundation of this appears the only one ſtill to be adopted; it places the ſecurity of the Company's revenue on the only baſis which we can diſcover to be a ſolid one, *the growing proſperity of the country*; and hopeleſs alike of better lights than thoſe already attained, and of an adminiſtration more fitted effectually to eſtabliſh a great reform than that of which Lord Cornwallis is the head, we muſt be of opinion, with his Lordſhip, that to delay the introduction of it, ſuppoſing always the firſt ſtandard ſettlement properly formed, would be to poſtpone the commencement of the proſperity and the happineſs of the country.

48. Upon that ſettlement, ſo far as it has yet come before us, either accompliſhed or in proſpect, we have already given our opinion; and we therefore now direct you, if no new circumſtance of importance has occurred to retard its natural operation, or to threaten the defeat of our reaſonable expectation from it, to declare it, wherever it has been made with or on behalf of the Landholders, perpetual. In order to leave no room for our intentions being at any time miſunderſtood, we direct you to be accurate in the terms in which our determination is announced, and you will be careful to have it tranſlated and circulated in the ſame manner as you have directed with reſpect to your own code of Regulations. Having left it to your diſcretion to decide on the meaſures to be adopted relative to the waſte lands, you will of courſe determine whether any reſerve ſhould be made in this declaration with a view to that object, and you will in a particular manner be cautious ſo to expreſs yourſelves as to leave no ambiguity as to our right to interfere from time to time, as it may be neceſſary, for the protection of the Ryots and ſubordinate Landholders, it being our intention in the whole of this meaſure effectually to limit our own demand, but not to depart from our inherent right, as Sovereigns, of being the guardians and protectors of every claſs of perſons living under our Government. We are not aware that we have omitted a determination upon any article neceſſary or important to your procedure to this laſt ſtep, and we ſhall be happy that Lord Cornwallis, who has done ſo much in this arduous work, ſees no reaſon to deny himſelf the happineſs of announcing a new conſtitution to ſo many millions of the Aſiatic ſubjects of Great Britain.

49. There remains but one ſubject to mention in this letter; that, however, is a ſubject of the laſt importance: it is the watching over, rearing and maturing of this ſyſtem; maintaining under future Adminiſtrations the energy which has commenced it. All the benefits hoped for from it to the country and the Company, all its ſucceſs, muſt depend upon this vigilance and foſtering care of our Government and our ſervants. No miſtake could be more fatal than that of ſuppoſing that it may be left to its own execution, and that all the effects it is indeed fitted to produce will neceſſarily, and of courſe, flow from it. If any concluſion is to be drawn from the deſcriptions given of the people, it is ſurely this, that the powerful are oppreſſive, and the weak fraudulent; having neither wiſdom or confidence to act for diſtant good, and being unreſtrained by moral conſideration, they are prone to avail themſelves of preſent opportunity. It is true that the new ſyſtem reckons upon their ſelf-intereſt, and this is an excellence in it; but it will take time to aſſure them that the ſyſtem is ſolid, and to diſcover to them that their intereſt is beſt promoted by following the dictates of juſtice and humanity. The buſineſs of our Government muſt be to prevent them from violating theſe principles, injuring each other, and obſtructing the gradual developement of the effects which the new inſtitution is calculated to produce. When the effects are become obvious, and the people are taught by ſenſible demonſtration, the ſyſtem will then, as we have already ſuggeſted, be better able to ſtand by itſelf. In the mean time it muſt be the duty of our ſervants to watch inceſſantly over its progreſs; to ſee that the Landholders obſerve punctually their agreements with Government and with the Ryots; that they neither paſs invented claims on the eve of a permanent ſettlement, nor fraudulently ſhift the burthen of Revenue by colluſive tranſfers, nor by any other ſiniſter practices diminiſh the payment of their ſtipulated aſſeſſments; that they likewiſe uniformly give to the Ryots written ſpecific agreements, as alſo receipts for all payments, and that thoſe agreements be on the one ſide and the other fairly fulfilled. In this way, and in this only, can the ſyſtem be expected to flouriſh. But it is not enough that complaints are redreſſed when they reach the ſeat of authority; many injuries in the remoter parts of the diſtricts may thus be committed with impunity. It will be the Collector's duty to inſpect every part of the province entruſted to him, to ſee the ſtate of cultivation, to enquire into the condition of the Ryots, and thus to afford opportunity for repreſentation, and check the propenſity to abuſe.

50. The ſame conſequences will not follow from this practice as might have been apprehended in the former ſyſtem; the invention of numberleſs pretences incapable of inveſtigation, in order to elude the time of payment on the one hand, or to enforce exaction on the other, under the plea of not ſuffering that time to be loſt. Written ſpecific agreements muſt reduce every diſpute to a ſhort and ſimple proceſs. It is not our intention to enumerate all the ways in which vigilance is to be exerciſed, we mean only to inculcate the neceſſity of it, and that it muſt be univerſal. The intereſt of the Company, as well as of the country, will abſolutely require this our demand from the lands; the great and now almoſt the only ſource of Revenue is *fixed*; with the exception of any addition which may be made from reſumptions, or which may ariſe from uncultivated lands, (if that reſource ſhould be found available)

it is *fixed for ever*, a moſt ſerious argument (as for ſtrict economy in the expenditure of what is limited ſo) for the utmoſt care on our part; that our known reſources being on the one hand reſtrained from increaſe, they may on the other be preſerved from diminution. Nothing but the proſperity of the country can effect this, and proſperity is to be hoped for only by an active and upright ſuperintendance in the Government, by its pervading influence throughout the diſtricts, diſpenſing juſtice and eſtabliſhing internal order and peace. We ſhall moſt aſſuredly follow, with ſtrict obſervation, the practical conformity of our ſervants in their ſeveral ſtations to theſe ſentiments, and ſhall not only conſider poſitive unfaithfulneſs, but (where every thing depends upon intelligent activity) remiſſneſs, as a ſufficient diſqualification for employment.

51. It is a truth of great importance that the *neglect* of inſtituted regulations has, more than the imperfections of former plans, been noxious to our affairs. We now eſtabliſh the beſt ſyſtem, and thence the moſt fitted for execution, but for which conſtant attention is requiſite, and we wiſh therefore that all our ſervants may be conſtantly awake to this truth, and conſider their own immediate intereſt and honour, as well as thoſe of the Company and the Nation, involved in the proſperity of the ſyſtem of permanent taxation, and in the ſtrenuous ſupport and enforcement, according to their reſpective ſituations, of all the regulations framed for its ſucceſs.

52. Since writing the foregoing Letter we have gone into a diſtinct conſideration of Lord Cornwallis's Minute of 1ſt December 1790, referred to in your letter of 31ſt January 1791, propoſing principles and rules for the ultimate determination of the long depending and important queſtion reſpecting the alienated Lands. The opinion we had before conceived from the outlines of his Lordſhip's plan is by this Minute fully confirmed; he appears to us to have, with a wiſe and happy medium, conſulted both the rights of Government and the eaſe of the people; to have made the moſt perfect adjuſtment between themtha t ſuch a caſe would admit; and we therefore give our approbation and ſanction to the final regulations he has propoſed.

We are,
Your affectionate friends,
T. BARING.
J. SMITH BURGES.
JOHN ROBERTS.
JOHN HUNTER.
THOS CHEAP.
W. EWER.
W. BENSLEY.
HUGH INGLIS.
JOHN TRAVERS.
P. LE MESURIER.
T. PATTLE.
S. LUSHINGTON.
WM MONEY.
JOHN TOWNSON.
NATH. SMITH.

London,
the 19th September 1792.

Appendix, No. 13.

MINUTE of the Governor General in Council; dated the 7th December 1792.

Extract Bengal Revenue Conſultations; the 7th December 1792.

BOARD's MINUTE.

FOR the prevention of crimes it is neceſſary, Firſt, to eſtabliſh an efficient Police throughout the country, that Offenders may be unable to eſcape from the hands of juſtice. Secondly, to provide for the ſpeedy and impartial trial of Offenders when apprehended.

The inſtitution of the Courts of Circuit and the half-yearly Jail Deliveries, preſcribed by the Regulations of the 3d December 1790, have provided for the latter of theſe important objects. With a view to the attainment of the former, the Magiſtrates were required to report what local eſtabliſhments would be neceſſary for the preſervation of the peace in their reſpective diſtricts, and to ſuggeſt the beſt mode of raiſing a fund for the ſupport of them.

The Governor General in Council now proceeds to the conſideration of the Reports furniſhed by the Magiſtrates in conſequence of the above inſtructions, and of the ſubject of the Police in general.

The charge of the Police of the country is at preſent committed to the Magiſtrates, aſſiſted by the Landholders, who, by a condition annexed to all landed tenures in this country, are bound to keep the peace in their reſpective eſtates, and, in the event of any robbery being committed thereon, to produce both the offenders and the property plundered.

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The Police Eſtabliſhments allowed to the Magiſtrates of the ſeveral diſtricts are detailed in the Regulations of the 3d December 1790. Some of the Officers compoſing theſe eſtabliſhments are employed in guarding the jail; the remainder attend on the Magiſtrates for the purpoſe of ſerving Warrants on perſons charged with crimes or offences. Theſe ſlender eſtabliſhments are no protection whatever to the extenſive diſtricts which they are appointed to guard. Being collected about the perſon of the Magiſtrate, except when employed on the above ſpecial duty, they afford him no means of information of what paſſes in the interior part of this diſtrict. Bands of robbers aſſemble with a certainty of not being diſcovered until they have committed their meditated act of depredation, and the time which then elapſes before information of the event can be lodged before the Magiſtrate, affords the offenders ample opportunity of eſcaping with their booty to diſtant parts of the country. The late robberies committed on the public treaſure paſſing through Rungpore and Dinagepore, with numerous other inſtances of a ſimilar nature recorded upon the public Proceedings, are caſes in point. The robbers having obtained intelligence of the road by which the treaſure was to be tranſported, aſſembled from the different parts of the diſtrict where they had been concealed, or reſided, and after cutting off the eſcort, which conſiſted of regular troops, carried away the treaſure, without the Magiſtrate being able to trace from whence they came, or whither they had fled with this booty; and as the dread of incurring the vengeance of the leaders of theſe gangs invariably deters the inhabitants of the countries which they infeſt from informing againſt them, there is no probability of any intelligence being obtained reſpecting theſe marauders until they again alarm the country by ſome new act of depredation, which, under the preſent defective ſtate of the Police, they would certainly accompliſh with the ſame impunity.

With reſpect to the Landholders, ſome of the principal of them in Bengal (the Zemindars of Burdwan, Nuddea and others) have been allowed conſiderable deductions in the adjuſtment of their Jumma for the maintenance of Tannahdars and Pykes, for the expreſs purpoſe of enabling them to perform the condition of keeping the peace annexed to their tenures. This condition may appear at firſt view to promiſe general ſecurity; but experience has proved the fallacy of delegating to individuals one of the moſt important duties of Government.

Of the Zemindars who have been allowed the above-mentioned deductions, ſome keep up no eſtabliſhments whatever, whilſt others, inſtead of entertaining creditable perſons and allowing them an adequate ſalary, *diſpoſe of the employments for pecuniary conſiderations; as the* offices afford *no ſources of emolument, but ſuch as are derived from the moſt iniquitous* practices, *it can anſwer to none but profeſſed robbers to purchaſe them; moſt of the* Tannahdars appointed by the Zemindars are *accordingly perſons of this deſcription. The* annexed proceedings of the late acting Magiſtrate of Burdwan (the principal Zemindarry in Bengal) will ſhew that the Police appointments were ſold by the Zemindar's Officers to the moſt notorious robbers, who plundered the country which it was their duty to protect. The ſame abuſes prevail, in a greater or leſs degree, in every Zemindarry the proprietor of which is allowed to keep up a ſimilar eſtabliſhment.

In ſome parts of the country, particularly in the Eaſtern and the Southern Diſtricts of Bengal, many of the petty Landholders, encouraged by the great diſtance of the Magiſtrate's place of reſidence, and by there being no Officers ſtationed on the ſpot on the part of Government for the protection of the country, have from time immemorial been in the habit of perpetrating robberies themſelves or conniving at them in others. It is indeed notorious that moſt of the principal gangs of robbers are in league with ſome of the Zemindars, and generally with thoſe in whoſe diſtricts they leave their families and depoſit their plunder.

At the ſame time that entruſting the Zemindars with the charge of the Police is the ſource of theſe flagrant abuſes, the clauſe in their engagements that binds them to produce the offenders and the property ſtolen, and which appears to be a ſecurity, not only againſt any abuſe of the truſt committed to them, but for their diſcharging it with fidelity and diligence, is altogether nugatory. The nature and extent, indeed, of this obligation has never been defined under our Government. By ſome it has been held not to extend to robberies committed between the riſing and ſetting of the ſun, and not even to robberies committed in the night-time, unleſs the property was depoſited in the Cutcherry and actually placed under charge of the Zemindar's Officers. The ſtrict enforcement of the law, therefore, would contribute little to the public ſecurity, at the ſame time that in moſt caſes it would operate as a puniſhment to one perſon for the crimes of another. Robbers rarely commit their depredations in the Zemindarries in which they reſide, and as their attacks are ſudden and generally made in the night, it is almoſt impoſſible to repel them. To make a Landholder reſponſible in ſuch a caſe, merely becauſe the robbery was perpetrated on his eſtate, is an arbitrary mode of proceeding; which, however it may be ſuited to a deſpotic government, that muſt have its victim if the law be tranſgreſſed, is as ill adapted to the temper of a Britiſh adminiſtration as to the attainment of the object propoſed to be effected by it. From theſe conſiderations the clauſe has been but ſeldom enforced, and conſequently the public derive no ſecurity from it.

To exonerate the Zemindars from all reſponſibility would be improper. The condition annexed to their tenure may be converted to the moſt beneficial purpoſes in aid of an eſtabliſhed Police, by limiting the operation of it to caſes in which they may be proved to

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have connived at robberies, harboured robbers, aided their eſcape, received any part of the property ſtolen, or omitted to give effectual aid to the Officers of Government in the apprehenſion of offenders.

For the preſervation of the peace of the country, and the due protection of the perſons and property of the people, it is neceſſary that the Landholders ſhould be deprived of the authority which they now exerciſe, under the before-mentioned condition annexed to their tenure, which, inſtead of anſwering the purpoſes for which it was veſted in them, has been the chief ſource of the diſorders that have ſo long prevailed throughout the country. Police Officers appointed by Government muſt be ſtationed in the different parts of the Provinces with ſuch powers and under ſuch regulations as will enable them to bring to puniſhment thoſe who live by plunder and rapine unleſs they relinquiſh that courſe of life, and deter others from entering upon it by cutting off all hope of eſcape from the hands of juſtice.

It would be ſuperfluous to enter into any diſcuſſion to prove how much the proſperity of the country and the happineſs of the people depend upon eſtabliſhing a general ſecurity of perſon and property.

The Board therefore proceed to paſs the following Regulations.

REGULATIONS for the Police of the Collectorſhip in Bengal, Bahar, and Oriſſa, paſſed by the Governor General in Council on the 7th December 1792.

THE eſtabliſhment of an efficient Police throughout the country, whereby offenders may be deprived of all hope of eluding the purſuit of the Officers of Juſtice, being as eſſential towards deterring people from committing crimes as the ſpeedy and impartial trial of offenders when apprehended, and the clauſe in the engagements of the Landholders and Farmers of land, by which they are bound to keep the peace, and in the event of any robbery being committed in their reſpective eſtates or farms, to produce both the robbers and the property plundered, having not only been found nugatory, but in numerous inſtances proved the means of multiplying robberies and other diſorders, from the collufion which has ſubſiſted between the perpetrators of them and the Police Officers entertained by the Landholders and Farmers of land, in virtue of the clauſe above-mentioned: The Governor General in Council, with a view to afford that protection to the perſons and property of the people which is ſo eſſential to their happineſs and to the public welfare, has been pleaſed to paſs the following Regulations, which are to ſuperſede all exiſting Rules repugnant thereto.

Firſt.—The Police of the country is in future to be conſidered under the excluſive charge of the Officers of Government who may be ſpecially appointed to that truſt. The Landholders and Farmers of land, who keep eſtabliſhments of Tannahdars and Police Officers for the preſervation of the peace, are accordingly required to diſcharge them, and all Landholders and Farmers of land are prohibited entertaining ſuch eſtabliſhments in future.

Second.—Landholders and Farmers of land are not in future to be conſidered reſponſible for robberies committed in their reſpective eſtates or farms, unleſs it ſhall be proved that they connived at the robbery, received any part of the property ſtolen or plundered, harboured the offenders, aided or refuſed to give effectual aſſiſtance to prevent their eſcape, or omitted to afford every aſſiſtance in their power to the Officers of Government for their apprehenſion; in either of which caſes they will be compelled to make good the value of the property ſtolen or plundered.

Third.—The Magiſtrates are to divide their diſtricts, including the rent-free land, into police juriſdictions. Each juriſdiction is to comprize an extent of country not exceeding ten coſs ſquare. The guarding of each juriſdiction is to be committed to a Darogah or Superintendant, with an eſtabliſhment of Officers. The Darogahs, with their eſtabliſhment, are to be ſtationed in the centre of their reſpective juriſdictions, and the Magiſtrates are directed to endeavour to form the juriſdictions in ſuch a manner as to bring the principal towns, Bazars and Gunges in the centre of them, that the Police eſtabliſhments may ſerve for the protection of theſe principal places, as well as the circumjacent country.

Fourth.—The Police juriſdictions are to be numbered, and to be named after the central places at which the Darogahs and their eſtabliſhments may be ſtationed. The Magiſtrates are not to change the names or number of the juriſdictions, or to alter the limits of them, without the ſanction of the Governor General in Council.

Remarks. — By this arrangement every part of the country will be under the ſpecial protection of an Officer of Government. The Darogahs will ſoon become acquainted with the characters and occupations of the inhabitants of their reſpective juriſdictions. If robbers or vagrants take up their reſidence in any juriſdiction the Darogah will receive immediate notice of them, either from his own Officers or ſome of the inhabitants, or from the Pauſbauns, Duſaads, or Chokeydars of the villages under his authority. Landholders will be unable to connive at robberies or to harbour robbers without being immediately detected, and as the Darogahs will have a ready communication with each other by means of their Officers and the public Dawks, the alarm of any robbery or breach of the peace that may be committed will be immediately ſpread throughout the neighbouring country to a great diſtance,

Fifth.—The Magiſtrates to nominate the Darogahs in the firſt inſtance, and to fill up all future vacancies. They will in conſequence be held reſponſible for ſelecting perſons duly qualified for the truſt; but no Darogah is to be removed from his office except upon proof of miſconduct to the ſatisfaction of the Governor General in Council; and no perſon is to be appointed a Darogah without giving ſecurity for his appearance in the amount of 1,000 Rupees, himſelf in 500, and two creditable perſons in 250 Rupees each.

tance, in ſo ſhort a ſpace of time as to render the eſcape of the offenders almoſt impracticable. By thus cutting off all hope of eluding the hands of juſtice, thoſe who now live by committing depredations on ſociety muſt either refrain from ſuch mal-practices, or ſpeedily ſuffer the puniſhment due to their crimes; and the dread of incurring a ſimilar fate will deter others from entering upon the ſame courſe of life. Theſe Darogahs will alſo be extremely uſeful in aſſiſting the Courts of Juſtice in ſerving proceſs, and contribute in a variety of ways to the preſervation of peace and good order in ſociety.

By allowing an adequate ſalary to the Darogahs, and ſecuring them in their office whilſt they conduct themſelves conformably to the regulations, creditable perſons will be deſirous of the appointment; their characters as well as their bond will be a ſecurity to the public for their good conduct.

Sixth.—Any perſon having a charge to prefer againſt another for murder, robbery, houſe-breaking, theft, or other crime or offence cognizable by the criminal Courts, and who ſhall not chooſe to lodge it immediately before the Magiſtrate of the diſtrict, ſhall be at liberty to prefer it in writing to the Darogah of the juriſdiction in which the crime or offence may have been committed; or if the offender ſhall have removed himſelf out of that juriſdiction, to the Darogah of the juriſdiction in which he may be found. Such Darogahs ſhall forthwith cauſe the party accuſed to be apprehended. If the charge ſhall be for murder, houſe-breaking, theft, or other heinous crime, the Darogah ſhall ſend the accuſed to the Magiſtrate under ſafe cuſtody, within twenty-four hours after he ſhall have apprehended him. If the charge ſhall be for any crime or offence on which the Magiſtrates are authorized to decide, the Darogah ſhall require ſufficient ſecurity from the perſon accuſed to appear on a ſpecific day before the Magiſtrate; if he ſhall refuſe or be unable to give ſuch ſecurity, the Darogah ſhall ſend him under proper cuſtody to the Magiſtrate within twenty-four hours after he ſhall have apprehended him. When the party accuſed ſhall appear before the Magiſtrate, he ſhall proceed againſt him in the ſame manner as if he had been apprehended under his own warrant.

Seventh.—The Darogahs are authorized to apprehend without a written charge, and without iſſuing a duſtuck or writ, perſons found in the act of committing a breach of the peace, or againſt whom a general hue and cry ſhall have been raiſed, or who ſhall be detected with ſtolen goods in their poſſeſſion, and alſo the ſeveral deſcriptions of perſons ſpecified in the 9th article; in every other caſe the Darogahs are prohibited apprehending any perſons without a charge preferred againſt him in writing, under the ſeal or ſignature of the complainant, and without iſſuing a duſtuck or writ for his apprehenſion, under their official ſeal and ſignature.

Eighth.—The Darogahs are in all caſes whatſoever to take ſecurity from the proſecutor and his witneſſes to appear before the Magiſtrate on a ſpecific day, which ſhall be the day whereon the party accuſed may be bound to appear, if ſecurity ſhall have been taken from him for that purpoſe, or the day on which he may be expected to arrive at the Magiſtrate's place of reſidence, if he is to be forwarded thither under cuſtody.

Ninth.—The Darogah, upon receiving information of any notorious decoits or robbers harbouring within his juriſdiction, ſhall apprehend them and forward them under ſafe cuſtody to the Magiſtrate; he ſhall likewiſe apprehend and ſend to the Magiſtrate all Malaches Syr Bejuas, or other deſcriptions of vagrants or ſuſpected perſons who may be lurking about his juriſdiction without any oſtenſible means of ſubſiſtence, or who cannot give a ſatisfactory account of themſelves.

Tenth.—It is to be underſtood that the duty of the Darogah, with regard to perſons charged with crimes or offences, is to be confined to apprehending and ſending them under ſafe cuſtody to the Magiſtrate, or taking ſecurity for their appearance before him; he is not to diſcharge the parties accuſed after they are once apprehended, except in caſes in which he is expreſsly authorized to releaſe them upon ſecurity, or upon the parties delivering in a Razenamah in the caſe ſpecified in the following article; nor to enquire into or paſs

ſentence upon any complaint, or impoſe any fine, or inflict any puniſhment on the proſecutors or their reſpective witneſſes, under any pretext whatever.

Eleventh.—In complaints for petty aſſaults, and all other caſes upon which the Magiſtrates are empowered to decide, the Darogahs are permitted to diſcharge the defendant, provided the complainant ſhall deliver a Razenamah or writing deſiring to withdraw his complaint; and the defendant ſhall alſo give a Razenamah or writing agreeing to the complaint being withdrawn. Theſe Razenamahs are to be atteſted by two creditable witneſſes, and are to be tranſmitted to the Magiſtrate by the Darogah with his monthly Selahut or report. If the parties ſhall not deliver in ſuch Razenamahs, the caſe muſt be brought before the Magiſtrate.

Twelfth.—All Pykes, Chokydars, Pauſbauns, Duſaads, Nigalauns, Harces, and other deſcriptions of village watchmen, are declared ſubject to the orders of the Darogah. He ſhall keep a regiſter of their names, and upon the death or removal of any of them, the Landholders or others to whom the filling up of the vacancies ſhall belong ſhall ſend the names of the perſons whom they may appoint to the Darogah of the juriſdiction, that they may be regiſtered by him as above directed.

Thirteenth.—The Pykes, Pauſbauns, and other village watchmen mentioned in the preceding article, ſhall apprehend and ſend to the Darogah any perſons who may be taken in the act of committing murder, robbery, houſe-breaking or theft, or againſt whom a hue and cry ſhall have been raiſed. It ſhall be their ſpecial duty alſo to convey to the Darogah of the juriſdiction immediate intelligence of any robbers who may have concealed themſelves in their reſpective villages or the country adjacent, and alſo of any vagrants or other perſons who may be lurking about the country without any oſtenſible means of ſubſiſtence, or who cannot give a ſatisfactory account of themſelves. Pykes, Pauſbauns, or other village watchmen who ſhall not act in conformity to this article, ſhall be diſmiſſed from their ſtations, and ſhall be further puniſhed as the law may direct, ſhould it be proved that they aſſiſted in harbouring or concealing any of the above-mentioned deſcriptions of offenders or ſuſpected perſons, or connived in any reſpect at their mal-practices.

Fourteenth.—To enable the Magiſtrate to obtain ſpeedy information of any crimes or offences that may be committed within the limits of his diſtrict, and for the more expeditious circulation of information of any robbery or breach of the peace to the neighbouring Magiſtrates or Darogahs of Police, orders have been iſſued to all the *Dawk Officers in the* Company's Provinces to receive and convey, free of poſtage, any letters which may be tendered to them by the Darogahs of Police; ſuch letters are to be ſuperſcribed with the name of the Darogah and of the juriſdiction over which he may preſide, with the words Kar Sircar, to denote that the letters relate to the public ſervice. Any Darogah who ſhall inſert in ſuch letters any matter not relating to the public ſervice upon which he is employed, ſhall be diſmiſſed from his office. In caſes where the Darogahs ſhall be ſtationed at a conſiderable diſtance from the road by which the Dawk may travel, the following directions are to be obſerved as far as may be practicable: the Dawk Officer ſhall deliver the letter to the proprietor or head perſon of the village on the road that may be neareſt to the place at which the Darogah to whom the letter may addreſſed ſhall reſide, and take a receipt from him for it, ſpecifying the date of its delivery. The proprietor or head perſon of the village ſhall be held reſponſible for the letter being delivered to the Darogah to whom it is addreſſed without delay, unleſs the diſtance of his place of reſidence ſhall exceed five coſs, in which caſe ſuch proprietor or head perſon of the village who received the letter from the Dawk Officer ſhall deliver it to the proprietor or head perſon of the firſt village the diſtance of which may exceed five coſs from the Dawk road, and take a receipt for it. In this manner the letter ſhall be forwarded by the proprietors or head perſons of the villages, for the diſtance of five coſs each, until the letter reaches the Officer to whom it is addreſſed. In like manner, whenever the Darogahs ſo ſtationed at a diſtance from the Dawk road ſhall have occaſion to ſend letters to the Dawk, the proprietors or head perſons of villages ſhall convey them to the neareſt Dawk Choky, in the ſame mode as they are required to convey to ſuch Darogahs any letters that may be delivered to them by the Dawk Officers. As the places of reſidence of the Darogahs will be fixed, the names of the villages to the proprietors or head perſons of which it will fall to convey the letters, between the place where the Darogahs may reſide and the neareſt Dawk Choky or ſtation, will ſoon be known to the Dawk Officers and Darogahs; who, to prevent diſputes ariſing between the Landholders reſpecting the conveyance of letters as above directed, ſhall write on the back of all letters the names of the villages by the proprietors or head perſons of which they are to be ſo conveyed. The Darogahs ſhall not only be authorized to diſpatch letters by the public Dawks to the Magiſtrate to whoſe authority they are immediately ſubject, and the other Darogahs in his diſtrict, but alſo to the Magiſtrates and Darogahs of any of the neighbouring diſtricts, to whom they may have occaſion to ſend notice of any breaches of the peace that may have been committed in their own or any other juriſdiction; and the Darogahs ſhall make it a rule, whenever they receive intelligence of any murder or robbery having been committed in their own or any other juriſdictions, to diſpatch immediate information of it to all the neighbouring Darogahs, and alſo to Magiſtrates of the adjacent diſtricts, unleſs they ſhall have apprehended the offenders. All Landholders, Gomaſtahs, and other head perſons of villages, are required to pay ſtrict obedience to theſe orders for conveying

conveying the letters of the Darogahs, and the Magiſtrates are directed to fix up copies of them in the head Cutcherry of every Pergunnah throughout their reſpective diſtricts.

Fifteenth.—A concurrent authority is veſted in the ſeveral Magiſtrates and their Officers, in the caſes and under the reſtrictions following; viz. The Darogahs and Police Officers ſubject to the authority of one Magiſtrate are empowered, either under his warrant or without ſuch warrant, to purſue robbers and murderers into the juriſdictions of other Darogahs, whether ſubject to the ſame Magiſtrates as themſelves or to the Magiſtrates of any other diſtricts or city. The Magiſtrates, Daroghas, Police Officers, Landholders, Farmers, Gomaſtahs of Villages, Cultivators of Land, and all other perſons having authority or reſiding in the juriſdictions into which the offenders may be purſued, are required to afford every aſſiſtance in their power to the purſuing Officers, for the apprehenſion of the offenders. It is to be underſtood, however, that this concurrent authority veſted in the Magiſtrates and the Police Officers, is to extend only to caſes in which the crime with which the perſons purſued may be charged, ſhall have been committed within their reſpective juriſdiction, or (in the event of the crime having been committed in any other juriſdiction) where the offender was actually within their juriſdiction when the charge againſt him was preferred to them. And it ſhall not be lawful for the Magiſtrate or Darogah of one diſtrict or juriſdiction to iſſue a warrant for the apprehenſion of any offender, being or reſiding in another diſtrict or juriſdiction at the time of the complaint being preferred to them, for any crime or offence not committed within the limits of their reſpective juriſdictions; in ſuch caſe the complainant muſt apply in the firſt inſtance to the Magiſtrate of the diſtrict or the Darogah of the juriſdiction in which the crime ſhall have been committed, or in which the offender may reſide or be found.

Sixteenth.—Whenever the Police Officers employed under one Magiſtrate ſhall apprehend offenders in the diſtrict or juriſdiction of another Magiſtrate, in virtue of the powers veſted in them by theſe Regulations, they ſhall immediately deliver to the Darogah of the Police juriſdiction in which the offenders may be apprehended, a liſt of their names and a ſtatement of the crimes with which they are charged, and the ſaid Darogah ſhall immediately forward ſuch liſt and ſtatement to the Magiſtrate to whoſe authority he is ſubject.

Seventeenth.—The Darogahs ſhall receive a commiſſion of ten per cent. on the value of all property ſtolen or plundered which they may recover.

Eighteenth.—It ſhall be the duty of the Darogahs to proceed in perſon, or to depute one or more of their Officers, to the ſeveral towns, Gunges, Bazars and Hauts, on market-days, to prevent any diſputes or diſturbances ariſing between the venders and purchaſers, or other perſons reſorting to the markets.

Nineteenth.—The following regulations, paſſed on the 15th November 1788, are made general; and it ſhall be the duty of the Darogahs to ſeize all boats uſed or built in oppoſition to them, and to apprehend and ſend to the Magiſtrate the artificers employed in repairing or building ſuch boats, and to report to him the names of the Landholders in whoſe village they may have been built or repaired, that the penalties preſcribed may be enforced againſt them.

1ſt.—All perſons, the Magiſtrates of diſtricts excepted, are prohibited building or making uſe of boats of the following deſcriptions:

	Covids length.	Covids breadth.
Luckhas - -	40 to 90	- - 2½ to 4
Jelkars - -	30 to 70	- - 3½ to 5

Panchwas of Chundpore carrying more than thirty oars.

2d.—The Magiſtrates are directed to ſeize and confiſcate all boats of the foregoing deſcriptions which may be found within the limits of their reſpective juriſdictions.

3d.—Any Zemindar or other Landholder allowing any boat of either of the deſcriptions above ſpecified to be built or repaired within the limits of his Zemindarry, unleſs by a written order from the Magiſtrate of the diſtrict, ſhall forfeit to Government the village in which ſuch boat ſhall be proved to have been built or repaired.

4th.—All carpenters, blackſmiths or other artificers, are prohibited engaging for, or being employed in the building or repairing of boats of the deſcriptions above-mentioned (unleſs by the expreſs permiſſion of the Magiſtrate of the diſtrict) under pain of being committed to cloſe impriſonment in the Firizdarry Jail for any period not longer than one month, or ſuffering corporal puniſhment not exceeding twenty ſtrokes with a rattan.

Twentieth.—The Darogah of each juriſdiction ſhall ſend a monthly Report (Selahut) in writing to the Magiſtrates, which ſhall contain the names of all perſons whom he may have apprehended, their crimes and the date of their apprehenſion; alſo the date on which they were diſpatched to the Magiſtrate or releaſed, either upon bail or in conſequence of the parties having agreed to withdraw the complaint, in the caſes ſpecified in the ſixth and eleventh articles; and alſo a circumſtantial detail of all other acts done by him in his official capacity. Theſe Reports are to be diſpatched on the 5th of every month, for the month preceding, by the public Dawks; or if they cannot be ſent by that mode of conveyance, by

ſuch

ſuch other as the Magiſtrate may direct. If it ſhall be proved that a Darogah has apprehended any perſon, or iſſued orders or done any official act, which ſhall not be inſerted and truly ſtated in his Report, he ſhall be diſmiſſed from his office.

Twenty-firſt.—If the Darogah of a juriſdiction ſhall commit any acts of corruptiou, extortion, or oppreſſion, or any act not authorized by theſe Regulations, the party injured is hereby permitted to proſecute him, either criminally before the Court of Circuit, or for damages in the Dewanny Adawlut. The Judges of the above-mentioned Courts are required to take cognizance of all ſuch proſecutions or ſuits as may be brought before them under this regulation, and to paſs ſuch ſentence or decree thereon as may appear to them equitable upon a conſideration of the circumſtances of the caſe.

Twenty-ſecond.—The Magiſtrates are to furniſh the Darogahs of the ſeveral juriſdictions with a Sunnud of Office, and a Tranſlate of the above Regulations in the Perſian or Bengal languages. The Sunnud and Tranſlate are to be atteſted with their official ſeal and ſignature.

The Board now proceed to conſider the mode of raiſing the fund for paying the expenſes of the Police Eſtabliſhment.

The Magiſtrates were called upon to ſtate whether it would be adviſable to raiſe the ſum required for defraying the expenſes of the Police Eſtabliſhments of their reſpective diſtricts, by a tax on the ſhops in the principal towns, Bazars and Gunges, or by a duty on articles of conſumption.

The Magiſtrates, with few exceptions, concur in the expediency of adopting the firſt of theſe modes in preference to the ſecond. The grounds of this preference are obvious. A tax on articles of conſumption would fall heavieſt upon the Cultivators of the Land, who are already aſſeſſed ſufficiently high. The charges neceſſarily attending the collection of a duty or tax on commodities would perhaps be nearly equal to the ſum required for the expenſe of the Police; the whole ſum, therefore, to be raiſed would be greatly increaſed by the adoption of this plan. Beſides, the additional and unneceſſary burden on the people, the extortions and abuſes which might be practiſed by the Officers appointed to collect the duties, would renew all the impediments and obſtructions to the agriculture and commerce of the country, for the removal of which Government have lately ſubmitted to ſo conſiderable diminution of their reſources by the abolition of the Sayer.

A ſmall and limited tax upon the warehouſes and ſhops of the Merchants and Tradeſmen in the principal towns, Bazars and Gunges, is not liable to any of theſe objections. The total amount to be paid in each place, and this diſtribution of it on each ſhop, will be known and limited. The collection of the tax may be entruſted to one or more of the principal Merchants of the town, ſo that no expenſe will be incurred nor abuſe practiſed in the levying of it. If the aſſeſſment is at any time found unequal, it may be varied without difficulty; the amount required to be collected will be inconſiderable, and it will fall immediately upon the claſs of people who are beſt able to pay it, viz. the Merchants and Traders who ſince the late abolition of the internal duties carry on their commercial tranſactions duty-free, and pay no immediate tax whatſoever to the State. They are beſides more immediately intereſted in the eſtabliſhment of an effective Police than any other order of the people, as their property in its tranſportation from one part of the country to another is more expoſed to the depredations of robbers. There can be little doubt, therefore, but the Merchants and Traders of the diſtrict in general will ſhew an equal readineſs with thoſe of Rungpore and Boglepore, to contribute to the ſupport of a Police Eſtabliſhment. The Board, however, do not mean that it ſhould be left to the option of individuals, to contribute or not as they may think proper; on the contrary, the tax muſt be impoſed by the authority of Government.

With reſpect to the ſum to be raiſed on each diſtrict, the Board are of opinion that they cannot adopt a better ſtandard than the amount which the Rungpore Merchants have voluntarily agreed to contribute. This diſtrict is by no means favourably ſituated for trade, and in point of opulence it is probably ſurpaſſed by moſt of the other principal Collectorſhips; and as the Jumma of each diſtrict is perhaps the beſt general ſtandard that can be taken for judging of the wealth of the Merchants and Traders, as well as of the extent of the country required to be protected, it may be fairly preſumed that if the Merchants and Traders in Rungpore can contribute the ſum which they have voluntarily agreed to pay, without inconvenience, a proportionate ſum may be raiſed on the Merchants and Traders of the other diſtricts.

The following Statement exhibits the eſtimated Jumma of the three Provinces for 1198; the Sum which the Magiſtrates have recommended to be raiſed when it could be aſcertained from their Report; and the Amount now propoſed to be aſſeſſed agreeably to the rule above ſpecified.

DISTRICTS.	Eſtimated Jumma of Bengal, Bahar and Oriſſa, for 1198; Bengal and Fuſly Style.	Sum propoſed by the Magiſtrates, as far as can be collected from their Report.	Amount to be raiſed in each Collectorſhip, calculating upon the Sum of 832 the amount to be raiſed on Rungpore.
Beerbhoom	1,03,184 — —	- - -	1,044 — —
Burdwan	36,55,978 — —	258 — —	3,778 — —
Calcutta	1,07,448 — —	- - -	111 — —
Chittagong	5,40,822 — —	270 — —	560 — —
Cooch Bahar	1,78,402 — —	- - -	184 — —
Dacca	12,97,901 — —	- - -	1,345 — —
Dinagepore	15,72,439 — —	66 — —	1,631 — —
Jeſſore	7,93,954 — —	287 — —	823 — —
Momenſing	6,37,764 — —	213 — —	660 — —
Moorſhedabad	13,65,674 — —	1,623 — —	1,415 — —
Nuddeah	13,73,818 — —	256 — —	1,424 — —
Purneah	8,91,402 — —	1,354 — —	924 — —
Patchite and Jelda	72,877 — —	- - -	75 — —
Rajeſhahy	20,72,200 — —	- - -	2,148 — —
Rungpore	8,02,441 — —	832 — —	832 — —
Rajemahal	2,70,607 — —	- - -	280 — —
Sylhet	2,71,201 — —	302 — —	282 — —
Tipperah	9,98,619 — —	- - -	1,035 — —
Twenty-four Pergunnahs	8,59,820 — —	341 — —	890 — —
	1,87,95,215 — —		
Bahar	13,42,066 — —	- - -	1,391 — —
Boglepore	4,05,810 — —	347 — —	420 — —
Durrumpore	2,25,293 — —	- - -	233 — —
Ramgur	73,445 — —	- - -	76 — —
Sarun	13,26,306 — —	294 — —	1,375 — —
Shahabad	9,75,083 — —	- - -	1,011 — —
Tirhoot	10,46,161 — —	200 — —	1,085 — —
	53,94,164 — —		
Midnapore	10,45,283 — —	18 — —	1,083 — —
Salt Diſtricts	4,76,526 — —	- - -	495 — —
	15,21,809 — —		
TOTAL.			
Bengal	1,87,95,215 — —		
Bahar	53,94,164 — —		
Oriſſa	15,21,809 — —		
Grand Total	2,57,11,188 — —	per Month	26,620 — —
		per Annum	3,19,440 — —

On this account it muſt be obſerved, that inſtead of adopting the Jumma of 1198 as the ſtandard for calculating the amount to be raiſed in each diſtrict, it would have been deſirable to have taken the year in which the Jumma for the decennial ſettlement will be brought to its full ſtandard; but as theſe accounts are not yet completed, and as delaying the arrangements would be productive of more prejudicial conſequences than can ariſe from any trivial inequalities in the quota of tax to be levied in each diſtrict, the Board think it adviſable to adopt the Jumma of the paſt year as the ſtandard for the regulation of it.

The inequalities in the ſums propoſed to be raiſed by the Magiſtrates has been occaſioned by the different principles on which the plans they have ſuggeſted are founded.

With regard to the proportions in which the ſum directed to be raiſed in each diſtrict ſhould be aſſeſſed on the ſeveral towns, Bazars and Gunges, the Board are of opinion that it ſhould be regulated by the amount of the annual Sayer collections made therein, as ſtated in the accounts by which the deductions and compenſations granted to the proprietors of the Gunges, upon the abolition of thoſe duties, were regulated.

The Board accordingly reſolve, that the Secretary be *directed to write the following* circular Letter to the ſeveral Magiſtrates, inſerting in the *5th Paragraph the ſum ordered* to be raiſed in each diſtrict for defraying the expenſe of the Police Eſtabliſhments, as ſpecified in the laſt column of the foregoing Statement.

To

Magiſtrate of

Sir,

I am directed by the Governor General in Council to deſire your attention to the following Inſtructions.

2. Accompanying you will receive a copy of the Regulations which have been paſſed by the Governor General in Council, for the eſtabliſhment of an uniform ſyſtem of Police through the country.

3. You will proceed to divide your diſtrict into Police juriſdictions, as directed in the firſt article of the Regulations, and entertain the neceſſary eſtabliſhments for the protection of them, taking care that the expenſe does not exceed the amount hereafter mentioned.

4. From a conſideration of the Reports furniſhed by the ſeveral Magiſtrates, in conſequence of the Orders tranſmitted to them on the 20th October 1790, the Governor General in Council has determined that the expenſe of the eſtabliſhments of Police Officers ſhall be raiſed upon the Merchants, Traders and Shop-keepers, reſiding in the towns, Bazars and Gunges, both in the Malguzarry and rent-free lands, in the manner hereafter mentioned. His Lordſhip in Council is of opinion that this expenſe may with equity be charged upon the above deſcriptions of people, as from having conſtant occaſion to tranſport their property from one part of the country to another, they are more immediately intereſted in the eſtabliſhment of an efficient Police, and as by the late general abolition of the Sayer collections they carry on their trade free of duty, and pay no immediate tax whatever to the State.

5. The expenſe of the neceſſary eſtabliſhments of Officers in your diſtrict is eſtimated at R° per month. His Lordſhip in Council conceives that this ſum may be raiſed upon the Merchants, Traders and Shop-keepers, without its operating as a burthen upon them, as the ſame deſcriptions of people in other diſtricts have voluntarily offered to contribute a proportionate ſum. It is not meant, however, that the amount which you are directed to raiſe, is to be looked upon as a voluntary contribution; on the contrary, it is to be conſidered as a tax impoſed by the authority of Government, and to be levied accordingly.

6 With reſpect to the aſſeſſment of the tax, you will firſt adjuſt the amount that is to be levied on each town, Gunge and Bazar, and afterwards ſettle the manner in which that amount is to be raiſed on the Merchants, Traders and Shop-keepers, reſiding therein.

7. The ſum to be aſſeſſed on each town, Gunge and Bazar, is to be proportionate to the annual amount of the Sayer collections formerly levied in them. The Jumma, on which the deductions and compenſations have been granted to the Landholders, on account of the abolition of the Sayer, is to be taken as the ſtandard of their annual collections. The Governor General in Council is of opinion that theſe collections form the beſt criterion for judging the extent of the trade carried on in the ſeveral towns, Gunges and Bazars, and conſequently of the proportion of the whole expenſe of the Police eſtabliſhments of your diſtrict, which the Merchants, Traders and Shop-keepers, reſiding in each town, Gunge and Bazar, ought to defray; but ſhould any qualification of this rule occur to you, which would in your opinion render the aſſeſſment more equal, you will ſubmit it for the conſideration of the Board. Agreeably to the above principle, the amount to be aſſeſſed on each town, Gunge and Bazar, in your diſtrict, will be calculated as follows: as the total of the former annual Sayer collections is to the total of the ſum to be raiſed for the expenſe of the Police of the whole of your Collectorſhip, ſo is the amount of the former annual Sayer collections of each town, Gunge and Bazar, to the ſum to be now aſſeſſed upon it.

8. As no collections of the nature of thoſe now directed to be levied, can be made from Hauts held in open places, the Jumma of them is of courſe to be excluded from the calculation.

9. With

9. With reſpect to the mode of levying the ſum aſſeſſed on each town, Gunge and Bazar, upon the Merchants, Traders and Shop-keepers reſiding therein, the Board conceive that it may be raiſed by a tax on their Warehouſes or Shops, and in ſome places by aſſeſſing a ſpecific ſum upon the different deſcriptions of Merchants, Traders and Shop-keepers. As however the amount to be raiſed upon each town, Gunge and Bazar, will not be conſiderable, and the Governor General in Council being deſirous that it ſhould be levied in which ever of the above modes may be moſt agreeable to thoſe by whom it is to be paid, he directs that you will adviſe with the principal Merchants, Traders and Shop-keepers, in each town, Gunge and Bazar, and adopt which ever of the above modes of raiſing the money they may think preferable (unleſs it ſhall appear to you objectional); and that you will alſo regulate, in concert with them, the rates of aſſeſſment to be paid by the Merchants, Traders and Shop-keepers, in the towns, Gunges and Bazars, in which they may reſpectively reſide.

10. When you have ſettled the amount to be aſſeſſed on each town, Gunge and Bazar, and the manner in which it is to be raiſed, you will commit the collection of it to two or more of the principal Merchants, Traders or Shop-keepers, in each town, Bazar or Gunge, delivering to them a writing under your official ſeal and ſignature, ſpecifying the total amount which they are to collect from their reſpective towns, Gunges or Bazars, and particularizing the rates of the tax, and the amount to be paid by the ſeveral deſcriptions of Merchants, Traders and Shop-keepers, together with the periods of payment. This writing will ſerve as an authority for collecting the tax to thoſe who may be appointed to levy it, at the ſame time that it will be a check upon their committing any abuſe in the diſcharge of their truſt.

11. You will be particularly careful to aſſure the Merchants, Traders and Shop-keepers, that the ſum directed to be raiſed upon them, will be applied ſolely to the purpoſe of defraying the charges of the Police of the diſtrict.

12. Should you be of opinion, after due enquiry, that the raiſing the whole of the ſum above directed would operate as a heavy burden upon the Merchants and Traders, you will ſtate at large the grounds of this opinion to the Governor General in Council, and at the ſame time inform him what ſum you think can be raiſed without inconvenience to the perſons above-mentioned.

13. Should you find the ſum which you are directed to raiſe more than ſufficient for defraying the expenſe of the eſtabliſhments neceſſary for the protection of your diſtrict, agreeably to the plan preſcribed, you will aſſeſs on the Towns, Gunges and Bazars, ſuch ſum only as may be ſufficient for paying the requiſite eſtabliſhments.

14. The Governor General in Council is of opinion that the eſtabliſhment of the Police juriſdictions in general ſhould conſiſt of a Darogah, a Jemautdar, ten Birkandauzes, and a Mohurrer; an additional number of Birkandauzes to be entertained, if neceſſary, in the juriſdictions in which any large towns, Gunges or Bazars, may be ſituated. That the Darogahs in general ſhould be allowed twenty-five Rupees per month; and thoſe who may have the charge of the large towns, Bazars or Gunges, thirty Rupees per month, beſides five Rupees per month for a Cutcherry, ſtationary and other contingencies; the Jemautdars eight Rupees, the Birkandauzes four Rupees, and the Mohurrers five Rupees per month each. Should any alteration in the eſtabliſhments or ſalaries of the Officers appear to you adviſable, you will ſubmit it for the conſideration of his Lordſhip in Council.

15. When you have ſettled the amount to be levied on each town, Gunge and Bazar, the mode in which it is to be raiſed, and the eſtabliſhment for each juriſdiction, you will ſubmit the detail of the arrangements to the Board, in the manner preſcribed in the annexed form; and when the ſame ſhall have been approved no variation is to be made either in the ſum aſſeſſed upon each town, Bazar or Gunge, or in the mode of raiſing it from the Merchants, Traders and Shop-keepers, without the previous ſanction of the Governor General in Council.

16. It being eſſentially neceſſary for the peace and proſperity of the country that a Police ſhould be eſtabliſhed without delay, and as ſome time may elapſe before the mode of raiſing the amount aſſeſſed on each town, Gunge and Bazar, can be finally determined, the Governor General in Council deſires that you will proceed to divide your diſtrict into Police juriſdictions, and to entertain the neceſſary eſtabliſhments of Officers for the protection of them, immediately; and in the event of the collections which may be made from the different towns, Gunges and Bazars, within the firſt month after the Officers ſhall have been entertained, not proving ſufficient to defray their ſalary for that month, that you will pay the deficiency from your treaſury, reporting the ſum which you may ſo diſburſe to the Board.

17. You will report whether the Landholders in your diſtrict have been allowed any deductions on their Jumma, or are in the receipt of any money allowances, or hold any lands, either free of, or at a reduced revenue, for the purpoſes of keeping up Tannahdars or other Police Officers; and alſo your opinion whether the whole, or any, and what part of ſuch deductions, allowances, or produce of ſuch lands, may with equity be brought to the public account, in conſideration of the Landholders being now prohibited from keeping up ſuch eſtabliſhment, and Government having taken upon itſelf the charge of the Police.

18. The

18. The Governor General in Council desires that you will proceed to carry the above arrangements into execution upon the receipt of this letter, and that you will make it an object of your particular attention to complete them with the least possible delay.

19. His Lordship in Council further desires me to inform you, that he shall expect an early report of the progress which you may make in carrying these Orders into effect.

I am, &c.

(No. 1.)

List of the Police Jurisdictions, and Statement of the Establishments entertained for the protection of them, in the Collectorship of

Names and Numbers of the Tannahs.	Names of the Pergunnah or Pergunnahs comprized in the Jurisdiction.	Computed Extent of the Square of each Jurisdiction.	ESTABLISHMENT.			
			Name of the Darogah.	Jemautdar.	Birkandauzes	Mohurrers.
No. 1. Govindpore.	Sarungpore, &c.	Nine Cos.	MAHOMED ALLY.	1.	10.	1.

(No. 2.)

Particulars of the Taxes levied for defraying the Expenses of the Police Establishments in the Collectorship of

Names of the Towns, Gunges or Bazars, in which Taxes are levied.	Names of the Merchants, Traders and Shop-keepers, to whom the levying of the Tax is committed.	Annual Amount levied on each Town, Bazar or Gunge.	Explanation of the manner in which the Tax in each Town, Bazar or Gunge, is levied; by what description of Persons it is paid; and the Rates of Assessment.
Govindpore.	SAHEB RAM. BUG RAJE.	R$ 300.	

REGULATIONS for the Police of the Cities of Moorshedabad, Dacca and Patna.

The preceding Regulations for the Police of the Collectorships have no application to the Cities of Moorshedabad, Dacca and Patna.

The establishments allowed for the Police of the Cities are specified in the Regulations of the 3d December 1790, and the expense of them is defrayed by Government. They are obviously inadequate to the protection of these populous Cities, and consequently robberies and other disorders are frequently committed in them.

The Board accordingly resolve, that the Magistrates of these Cities be directed to carry the following Arrangements and Instructions into execution.

1st. To

1ſt. To divide the Cities and places adjacent which are ſubject to their authority into wards or juriſdictions, and to appoint a Darogah to ſuperintend the Police of each ward.

2d. The Darogahs to be directed to report every morning to the Cutwal the occurrences of the night, and to bring before him any thieves or robbers, or perſons charged with, or ſuſpected of criminal offences, whom they may have apprehended the preceding night. The Cutwals to carry the perſons ſo apprehended before the Magiſtrate without delay.

3d. A Mohullahdar and Mohulladain to be appointed to each ward, with directions to give notice to the Darogah of the ward of any robbers or offenders who may be concealed or have taken up their reſidence in their reſpective wards.

4th. That they ſtate what addition to their preſent eſtabliſhment of Officers will be neceſſary for guarding the different wards effectually, and that they aſſeſs the amount upon the Merchants, Traders and Shopkeepers, of each ward, conſulting with ſome of the principal of them as to the beſt mode of raiſing the ſum required.

5th. That previous however to levying the aſſeſſment directed in the preceding article, they report the amount required to be raiſed in each ward, with the mode in which they would recommend it to be levied, for the approbation of the Board.

6th. That the collection of the ſum which may be aſſeſſed upon each ward be committed to the principal Merchants reſiding therein.

7th. That as ſoon as they ſhall have divided the City and the places adjacent into wards or juriſdictions, as directed in the 1ſt Article, and the Board ſhall have determined upon the Eſtabliſhments to be entertained and the aſſeſſment to be levied, they tranſmit the particulars of the arrangement in the following form.

STATEMENT of the Police Eſtabliſhment for the protection of the City of

Names of Mohullahs or Wards.	Extent of each Ward.	Names of the Darogahs.	Eſtabliſhment of Officers in each Ward.			Expenſe of The Eſtabliſhment in each Ward.
			Darogah.	Peons and Birkandauzes.	1 Mohullahdar and Mohullahdain.	
						Expenſe.

STATEMENT of the Sums raiſed on the Merchants, Traders and Shop-keepers, in the City of for defraying the Charges of the Police.

Names of the Juriſdiction or Wards.	Names of the Merchants or Shop-keepers, to whom the collection of the Tax is committed.	Amount levied in each Ward.	Explanation of the manner in which the Money is collected; by what deſcription of Perſons paid; and the Rate of Aſſeſſment.

Ordered, That the Secretary communicate the above Regulations to the Magiſtrates of the Cities of Patna, Dacca and Moorſhedabad.

SPECIAL ORDERS reſpecting the Police of the Diſtrict

JESSORE.

There are ſome diſtricts in which, from ſituation and local circumſtances, robbers are more frequent than in any other parts of the country, and where the expenſe of the Police muſt fall chiefly upon Government. The diſtricts in the Sunderbunds are of this deſcription. The country on each ſide of the creeks and rivers being covered with foreſt, affords a harbour for decoits and robbers, who invariably infeſt this navigation. From the danger that conſequently attends the paſſing through theſe rivers and channels, which connect the Hooghly or Calcutta River with the Barampooter and Ganges, the general commerce of the country is much impeded; a Police eſtabliſhment is ſtationed under a Commiſſioner in the vicinity of Backergunge, and although it is adequate to the protection of that quarter, it is too far diſtant to prevent the depredations of robbers in the extenſive tracts of country between Backergunge and Calcutta. This country is chiefly under the juriſdiction of the Magiſtrate of Jeſſore, who obſerves that from Silimabad to the eaſt, to Poihhutty and Suffrazpore to the weſtward of the Iſamatty, ſkirting the Sunderbunds upwards of 100 miles, is under his collectorſhip, and comprizes about fifty diſtinct eſtates. The Girdwards have chiefly been employed in theſe diſtricts, which from their contiguity to the Sunderbunds become the reſort of robbers and decoits, and in which from their numbers and ſmallneſs the Police cannot be effectually preſerved. The paſſage through the Sunderbunds is effectually protected by the Girdwary or guard-boats, but the ſuppreſſion of robberies and depredations in the adjoining diſtricts, and effectual extirpation of the robbers, cannot be accompliſhed without the eſtabliſhment of Tannahs or ſtations for the preſervation of the Police. The Zemindars are declared reſponſible for the preſervation of the peace of their diſtricts, but in particular inſtances (as in the places I am now ſpeaking of) it is totally impracticable. If an offence is committed in one of theſe ſmall diſtricts, the perpetrators may be out of the limits of it in a quarter of an hour, and the proprietor *of the next affords no aſſiſtance, perhaps, where there is not ſome authority to enforce it.* For the above reaſons the eſtabliſhments have been hitherto entertained, and in my opinion ought to be continued. The Magiſtrate further ſtates, that having diſcontinued theſe Tannah eſtabliſhments in conſequence of having no further authority to charge for the expenſe of them, many robberies were ſhortly after committed; and in his letter, of the 31ſt May 1791, he repeats his recommendation for the eſtabliſhment of theſe Tannahs. The above extracts are ſufficient to ſhew the neceſſity of keeping up the Police eſtabliſhments propoſed by the Magiſtrate. The expenſe (as underſtated) is conſiderable, when compared with the advantages that will reſult from freeing this navigation from the maurauders who infeſt it.

Eſtabliſhment for Tannahs for the above-mentioned Diſtricts.

At Hooghly one Tannah, comprizing that Pergunnah, Sultanpore, Remorah, Havilly, Khatifatabad, Tolebpore, Nichlapore and Rungden, and other eaſtern Pergunnahs of Jeſſore in the vicinity of Coolnah; at Bazudpore one Tannah, comprizing Pergunnah, Jumrah, Myhetty, Bhulhha, Nuckeypore, Suffrazpore, &c.

Expenſes of one Tannah.		
Tannahdar per Month	40 — —	
A Moonſhee	20 — —	
A Bengal Mohurrer	15 — —	
		75 — —
A Duffadar	10 — —	
6 Birkandauzes, to guard and eſcort priſoners	24 — —	
2 Dholly Pykes for D°	6 — —	
		40 — —
For a Boat.		
1 Mangee	3 — —	
1 Gulleah	4 — —	
4 Dandees	12 — —	
Boat-hire	10 — —	
		31 — —
Office Charges	4 — —	
Charges 1 Tannah		150 — —
D° - D° -		150 — —
per Month		300 — —

The Board accordingly direct, that the Magiſtrate be authorized to continue the two Tannahs above-mentioned, at Bazeedpore and Hooghly, for the purpoſes of which he recommended the eſtabliſhment of them, unleſs upon the completion of the arrangements which he is now ordered to execute they would be found no longer neceſſary.

DACCA JELALPORE.

The Magiſtrate ſtrongly recommends the continuance of the office of Ghaut Manjee, as well as the tax of one Anna per Rupee on the hire of Boats, upon the ground that Gaut Manjees

Manjees are neceſſary both for providing boats for croſſing troops and for individuals concerned in trade. To continue this tax for the firſt ſtated object is unneceſſary, as no troops ever march that route except the battalions ſtationed at Dacca and Chittagong; a ſufficient number of boats can always be procured at the ſhorteſt notice to croſs theſe ſmall bodies of men, and the hire of them, as it is at preſent, ſhould be paid by Government. That the owners of the boats will not object to the diſcontinuance of the office and tax is apparent, and as to the Merchants, they ſtand in no need of an Officer of Government to procure boats for the tranſportation of their goods. This tax has been ordered to be aboliſhed by the Board of Revenue, in conformity to the general Regulations; but as they at the ſame time referred, the Magiſtrates ſtrongly recommending the continuance of it, for the orders of Government, it may be proper for the Board to ſignify their diſapprobation of an impoſition which, without anſwering any purpoſe of public utility, veſts the Gaut Mangee with an authority which he has in general made uſe of to oppreſs the owners of boats, and muſt conſequently have contributed to raiſe the hire of them, to the detriment of the internal trade of the country.

The Board accordingly reſolve, that the Magiſtrate be informed that the orders of the Board of Revenue, for the abolition of the office of Gaut Manjee and the tax of one Anna per Rupee on the price of boats, have been confirmed.

TIPPERAH.

The Magiſtrate propoſes to aſſeſs only ſuch Hauts as formerly yielded a revenue of upwards of 300 Rupees per annum, and recommends that Hauts which yielded a leſs ſum be broken up. The Board reſolve, that the Magiſtrate be directed to aſſeſs the Merchants and Traders in all Gunges and Bazars whatever, but not to break up any Hauts; on the contrary, to encourage the eſtabliſhment of them. The Board further direct, that the Magiſtrate be ordered, as ſoon as the Police arrangements in his diſtrict are completed, to diſcharge the Sebundy corps now kept up in his diſtrict, reporting the date from which the pay of the people may be diſcontinued.

TIRHOOT.

The Magiſtrate entertained eſtabliſhments amounting to 600 Rupees per month, as ſpecified in his Letter of the 1ſt July 1791, for the Police of three principal towns in his diſtrict, Derbungah, Hajiſpore, and Mozufferpore; he was authorized to continue theſe eſtabliſhments until the general arrangements for the Police ſhould take place. The Board accordingly reſolve, that the Magiſtrate be directed to diſcontinue theſe eſtabliſhments as ſoon as the arrangements now ordered are completed.

SYLHET.

The northern frontier of this Diſtrict being ſubject to the inroads of the Coſſeahs and other hill people, the Magiſtrate was authorized to entertain an eſtabliſhment of guards for the defence of it, at the expenſe of 1,000 Rupees per month, beſides 2,000 Rupees per annum for eight guard-boats, from the 1ſt May to the 31ſt October. The particulars of this eſtabliſhment are ſpecified in the Magiſtrate's Letter, recorded on the Proceedings of the

The Collector recommends, in his Letter of the 14th November 1790, that 20,392 Cowns of Couries, or Sa Rs 3,623. 3. 18. per annum, be raiſed in the following manner:

Tax on Shops, - - -	Cowns	7,392
Articles of Conſumption.		
Salt going into Jamleah - - - -		8,000
On all Goods going and coming from Cachar		4,000
On Oranges - - - - - -		1,000
		20,392

The Collector ſtrongly recommends the eſtabliſhment of the three laſt-mentioned taxes, as they are collected on the frontier and therefore cannot obſtruct the induſtry of the people. The Board, however, are of opinion that it would be unadviſeable to admit even of this partial re-eſtabliſhment of the internal duties, as it might furniſh a precedent for other deviations from the principles which they have laid down prohibiting the collection of them. The tax on Oranges brought from the hills is further objectionable, as it would tend to diſcourage the intercourſe between the hill people and the low country, which ſhould be promoted as much as poſſible ſo long as they conduct themſelves peaceably. The tax on Salt is more particularly exceptionable, as contributing to prevent the exportation of an article of our own manufacture, and in which a conſiderable trade is carried on with the eaſtern countries. Of the above thirteen thouſand Cowns propoſed to be raiſed by duties, only nine are recommended to be applied to the charge of the Police, the remaining four thouſand are recommended to be appropriated to the payment of ſmall Penſions, formerly defrayed from the Sayer; the payment of theſe Penſions has been ſince provided for under the General Regulations. The Board accordingly reſolve, that the Magiſtrate be informed that the Police eſtabliſhments which he is now directed to entertain, are to be excluſive of thoſe he

has

has been already authorized to keep up for the protection of the northern frontier of his diſtrict, and which will of courſe render any additional eſtabliſhments in the country adjacent to them unneceſſary.

The Board preſume that the payment of the Priſoners, alluded to in his Letter of the 24th November 1790, has been provided for by the General Regulations reſpecting ſuch allowances.

The Magiſtrate ſhould be further informed, that the expenſes of Repairs to the Roads cannot be provided for from the ſum now directed to be raiſed, and that the Board do not think it adviſeable to authorize the eſtabliſhment of the duties which he has propoſed to levy on Oranges, on Salt going into Jomleah, and on Goods going to and coming from Caſhar.

RAMGUR.

The Collector, in his Letter of the 11th February 1791, ſtates that all the Zemindars in his diſtrict having got a deduction from their Jumma equal to the expenſe attending the keeping Chokeydars, Gautwars, &c. I have not permitted any of them to be withdrawn, conſequently no additional eſtabliſhment will be neceſſary on this account.

With reſpect to Officers for ſuperintending the Police, Markets, &c. he thinks it adviſeable that ſome perſons ſhould be eſtabliſhed at certain places ſpecified in his Letter, upon the new road, to induce the inhabitants to continue in them for the convenience of travellers, who but for this protection would often be ſubject to ill treatment, and conſequently deſert the places altogether, to the great interruption of the inland trade and of paſſengers in general. He thinks that one perſon at a ſtation, with an allowance of four Rupees per month, would be ſufficient; but at the ſame time obſerves, that in conſequence of the extreme poverty of the people in that mountainous part of the country, the aſſeſſing any tax upon the few Shops that may be found in Markets or Gunges, would fall heavy, and might be the means of driving the people from them altogether.

The Board being convinced of the juſtneſs of the above repreſentations, reſolve, that the Collector be inſtructed to continue the Zemindarry Tannahs in the Bahar diſtrict as at preſent, and to be careful that the Officers diſcharge their truſt with diligence and fidelity.

That he be allowed to ſtation an Officer in the ſeveral places on the new road mentioned in his letter, with the monthly allowance propoſed to him.

That in the Bengal portion of his diſtrict he carry the General Regulations of this date into execution.

COOCH BAHAR.

The Board direct that the Commiſſioner be informed that the Police Regulations are not to extend to the independent territories of the Rajah of Cooch Bahar.

SPECIAL INSTRUCTIONS for the Police of the City of DACCA.

The Magiſtrate of this City has ſubmitted a full detail of the arrangements which he conſiders neceſſary for the eſtabliſhment of an efficient Police, but many of his propoſitions are unapplicable to preſent circumſtances, and others are incompatible with the General Regulations. The Board paſs the following Reſolutions in his letter.

The circumſtances ſtated in this paragraph evince the neceſſity of entertaining the propoſed ſmall eſtabliſhment of boats. The Board accordingly reſolve, that the Magiſtrate be authorized to entertain the boats, and to provide for defraying the expenſe of them in the tax which he is directed to aſſeſs upon the Merchants and Shop-keepers.

The reaſons aſſigned by the Magiſtrate for extending his juriſdiction to the oppoſite ſide of the river can no longer operate, as by the General Regulations for the Police of the Collectorſhips he will be empowered to purſue perſons who have been guilty of robberies or crimes within the City, and to apprehend them in the juriſdiction of the Magiſtrates of the adjacent diſtricts.

All Sayer collections in the City having been aboliſhed, the reaſons aſſigned in this paragraph for putting them under the Magiſtrate ceaſe to operate. The Ghaut Manjees are no longer Officers of Government, and the tax which they formerly levied upon the Owners of Boats has been aboliſhed.

The Board will take into conſideration any propoſals that may be made by native individuals for erecting Markets at their own expence, and accordingly deſire that he will forward any that may be ſubmitted to him.

That he recommend to the people to tile their houſes, or to cover them with terraces. That it muſt be left, however, to the option of the people to build ſuch houſes as they may find moſt convenient and ſuitable to their circumſtances. That the Board hope the natives will improve in their ſtyle of building as they increaſe in opulence.

Appendix, N° 14.

Extract Letter from the Governor General in Council at Bengal (Revenue Department); dated 31ſt Auguſt 1797.

Para. 29. FROM former advices you will have obſerved that the produce of the Police Tax, eſtabliſhed by the 23d Regulation of 1793, fell conſiderably ſhort of the eſtimated amount. Many difficulties were alſo experienced in making a fair aſſeſſment of this tax, as no general rule could be deviſed which ſhould determine exactly what deſcription of perſons were properly ſubject to the tax, or in what proportions it ſhould be paid by the ſeveral towns and Gunges, or progreſſively by the individuals of any particular town or Gunge, from which a contribution was demandable; and we had reaſon to believe that the aſſeſſors and Native Collectors often availed themſelves of theſe circumſtances to commit oppreſſion and extortion.

30. Theſe conſiderations ſuggeſted at an early period the propriety of ſome modification of the tax; but as we were unwilling to relinquiſh a branch of the public Revenue without previouſly providing ſome other adequate reſource not liable to the ſame objections, and as we had not acquired ſufficient experience to enable us to determine whether a modification could be introduced to obviate all the material objections, or whether the plan itſelf ſhould be altogether abandoned, we thought it more prudent to ſuſpend for ſome time any final determination on the ſubject.

31. Subſequent information, however, having reſolved our doubts in this reſpect, we deemed it expedient, on the grounds above adverted to, at once to aboliſh the tax, without attempting a modification of it, and in purſuance of this reſolution Regulation 23 of 1793 was altogether reſcinded.

32. We at the ſame time paſſed the 6th Regulation of 1797; in which we have endeavoured to combine the eſtabliſhment of an unobjectionable, and we truſt productive ſource of Revenue, with the important object of diſcouraging the inſtitution of the many vexatious and litigious ſuits which are ſtill brought before the Courts, from the facility with which individuals can have acceſs to them and the inconſiderable expence hitherto attending a judicial proceſs.

33. Beſides augmenting the fees on the inſtitution of civil ſuits and on the filing of exhibits and papers, and taxing the fees of the licenſed pleaders, the Regulation propoſes to raiſe a Revenue by requiring certain law deeds and documents to be written on ſtampt paper. At preſent we have thought it adviſable to limit the operation of the Regulation to original deeds and law papers; copies of ſuch deeds and papers prepared or atteſted by the Cauzies and other Officers; the pleadings in the Civil Courts; copies of judicial papers furniſhed by the Courts, and of Revenue papers furniſhed by the Collectors and Board of Revenue; Rowannahs or paſſes iſſued from the department of Cuſtoms; bonds and other pecuniary obligations; and the Sunnuds of appointment of the public Pleaders and the Cauzies ſtationed in the different diſtricts. It is our intention, however, by another Regulation, which is at preſent under conſideration, to extend the ſtamps to licenſes for the ſale of ſpirituous liquors and drugs, and trivial complaints in the Fouzdarry Courts, ſuch as petty affrays, aſſaults and other miſdemeanors puniſhable by the Magiſtrates without reference to the Courts of Circuit. Theſe complaints are for the moſt part preferred from vexatious or litigious motives, and the enquiry into them occupies a great proportion of the time of the Magiſtrates without any adequate benefit reſulting to the public.

34. In a financial point of view it appears to us that there is no mode of adding to the public reſources which is leſs liable to objection than the ſtamp duties now eſtabliſhed. They will not encroach upon the perſonal convenience of the ſubject, nor operate partially or unequally on property; and the collection of them will neither be expenſive nor difficult; the means of evaſion are at the ſame time ſufficiently guarded againſt, and the tax will neither afford any opportunity for oppreſſion or extortion, nor for fraud and embezzlement on the part of the officers of Government.

35. Of the produce of the Stamps it is impoſſible to form any eſtimate; but judging from the voluminouſneſs of the proceedings of the Courts of Judicature, and the population and wealth of the country, and the practice which univerſally prevails of having recourſe to the Cauzy for preparing deeds and inſtruments relating to private contracts, we entertain very ſanguine expectations that it will be conſiderable, and that when extended to other papers and tranſactions which experience may ſuggeſt, it will in courſe of time become one of the moſt productive and unexceptionable branches of the public Revenue.

36. For conducting the detail of the buſineſs, we have thought proper to appoint a Superintendant, who will act under the immediate authority of the Board of Revenue. He is to draw a commiſſion of 2 per cent. on the net produce of the duties, in lieu of all perſonal allowances; and with reſpect to the other expenſes of the eſtabliſhment, we have only to remark that every neceſſary attention has been paid to economy. Miſc' 2d & 9th June. D° 23d D° 4th Auguſt.

Appendix, No. 15.

Extract Letter from the Governor General in Council at Bengal (Judicial Department); dated 30th September 1802.

Par. 3. ON the proceedings of the Vice Prefident in Council, of the 18th March laft, is recorded a Letter from the Governor General, inclofing a Letter addreffed to him by the Honourable the Chief Juftice, and a Proclamation relative to the eftablifhment of a new Court for the recovery of fmall Debts in the town of Calcutta, in conformity to the provifions of the late Act of Parliament. The proceedings of the fame date contain an amended draft of the Proclamation tranfmitted by Sir John Anftruther to the late Vice Prefident in Council, which was publifhed in the Gazette of the 13th March laft. Meffrs. Ebenezer Coleman, Richard Heming, and Anthony Muctier, were at the fame time appointed to be the firft Commiffioners of the Court.

4. On a reference to the Proclamation your honourable Court will obferve, that under the authority granted by the Act of Parliament, the jurifdiction of the Court has, in conformity to the recommendation of Sir John Anftruther, been limited to claims not exceeding one hundred S^a. Rupees.

5. On the 16th September the Governor General in Council authorized the Commiffioners to entertain an eftablifhment of Officers, to aflift them in the difcharge of the duties of the Court, amounting to S^a. Rupees 1,483 per month. The falaries of the three Commiffioners were on the fame day fixed at 800 Rupees each. Information having however been received of the death of the late Mr. Coleman, one of the Commiffioners, the Governor General in Council, on the grounds ftated in his correfpondence with the honourable the Chief Juftice, determined that the office of third Commiffioner fhould be abolifhed. Your honourable Court will obferve that there is every reafon to expect that the additional expenfe attendant on the eftablifhment of this Court, will be more than counter balanced by the receipts arifing from the new table of fees recommended by the Chief Juftice and approved by the Governor General in Council.

6. The Governor General in Council has likewife great fatisfaction in pointing out to the notice of your honourable Court the beneficial effects arifing from the eftablifhment of the new Court of Requefts, with refpect to the regularity and difpatch with which the fuits cognizable by that Court are now decided.

Appendix, No. 16.

Extract of a Letter from the Secret Committee of the Court of Directors to the Governor General in Council at Bengal; dated 3d November 1787.

UPON a full conflideration of the fubject we have come to a refolution, and hereby direct you to defift from levying the Government Cuftoms.

Appendix, No. 17.

Extract Letter from the Governor General in Council at Bengal (Separate Department); dated 31ft July 1801.

Sayer.
Rev. Dep^t.
16 Apr. 1790.
11 June —
28 July —
—
Govt. Cuft. & Town Duties.
Rev. Dep.
23 Mar. 1773.
23 Apr. 1781.
20 June 1788.
—
Com. Dep.
1 Dec. 1794.
—
Sep. Dep.
6 Mar. 1795.
30 Mar. —
—
Pub. Dep.
30 Nov. 1796.
—
Sep. Dep.
16 July 1798.
17 June 1799.

Par. 29. IN the orders and regulations which have been paffed at different periods refpecting the Sayer collections, the Calcutta Town Duties, and the Government Cuftoms, your Government has uniformly referved to itfelf the right of re-eftablifhing any of the branches of thofe duties which have been abolifhed or the collection of which has been fufpended, or of fubftituting for thofe duties any other defcription of duties or taxes. The right to impofe duties and taxes was of courfe deemed to be inherent in the Government; and the declarations which have been fo frequently made on this fubject, can be confidered only as an intimation of the intention of your Government to improve the public refources, by the eftablifhment of taxes and duties on the trade and commerce of the country whenever circumftances fhould render it advifable to have recourfe to that meafure.

30. Having attentively confidered all the proceedings which have been held on the fubject of the feveral duties and taxes above mentioned, the Governor General in Council was of opinion, that in the prefent flourifhing and profperous ftate of the Britifh dominions in Bengal, the partial re-eftablifhment of the Calcutta Town Duties, the extenfion of a fimilar fyftem of taxation to the cities of Patna, Dacca, Moorfhedabad and Benares, and the reftoration, with certain modifications, of the Government Cuftoms heretofore levied in the interior of the country, would conftitute a productive fource of Revenue, without affecting the commerce or induftry of the country.

31. In framing the regulations for the collection of theſe duties, it has been the object of the Governor General in Council, as far as was practicable, to render them in effect taxes on conſumption, and to prevent any injury to the foreign import or export trade of the country.

32 The rates at which the Calcutta Town Duties are to be levied, are to be the ſame, with ſome exceptions, as the rates at which thoſe duties were collected previouſly to their abolition by the 2d ſection of the 39th regulation of 1795.

33. But the regulations under which thoſe duties are to be now levied, differ from the former regulations for their collection in the following important points:

Firſt. Under the former regulations the duties were levied on all articles whatever imported into Calcutta from the interior of the country; according to the preſent regulation the duties are levied only on certain articles ſpecified in the regulations. Care was taken to ſelect thoſe articles the duties on which would be moſt productive, and which would be levied with facility. The numerous articles of trivial value imported into the town, the collection of the duties on which occaſioned conſiderable vexation to the petty traders without adding materially to the public Revenue, are exempted from the duties as now reſtored.

Secondly. Goods imported into the town of Calcutta for exportation to England, with the exception of indigo and raw ſilk, were heretofore ſubject to the Town Duties. Under the new regulation a drawback of thoſe duties is allowed, under certain reſtrictions, on all the principal articles of export to England. The drawback may be extended to other articles of export as circumſtances may hereafter require.

34. The Town Duties eſtabliſhed at the cities of Patna, Moorſhedabad, Dacca and Benares, have been regulated on the ſame principles as the Town Duties re-eſtabliſhed at Calcutta, and will operate, with little exception, as a tax on the inhabitants of thoſe populous and wealthy cities, who now pay no direct contribution whatever to the State. Your honourable Court will obſerve, that goods in their tranſit through thoſe cities, and all goods imported into them and afterwards exported within a preſcribed period, are exempted from the payment of the town duties.

35. The Government Cuſtoms to be levied at the ſeveral ſtations ſpecified in Regulation 11, 1801, will alſo, to a great degree, operate as an internal tax on the conſumption of the articles charged with the duties, which may be the produce or manufacture of the Britiſh territories in Bengal, and which may not be exported from thoſe territories. Your honourable Court will obſerve that goods, the produce or manufacture of the Britiſh territories in Bengal, which may be exported by ſea, and goods imported into thoſe territories from England and afterwards exported inland to any place without thoſe territories, will not be ſubjected by that regulation to any additional duty beyond that to which they are now liable.

36. It has long been deemed to be indiſpenſably neceſſary to re-eſtabliſh the Cuſtom-houſe formerly maintained at Hooghly, for ſubjecting the imports and exports of the foreign ſettlements of Chinſurah, Chandernagore and Serampore, to the payment of duty, and for maintaining a vigilant controul over the trade of thoſe ſettlements.

37. No period of time could be more favourable than the preſent for completely reſtoring the duties on the foreign trade, the foreign ſettlements being now all in the poſſeſſion of the Britiſh Government. The Governor General in Council truſts, that in the event of thoſe ſettlements being reſtored to their former poſſeſſors, care will be taken to ſtipulate that their trade ſhall be ſubject to the ſame duties, and be liable in its conduct to all the regulations which may be preſcribed for the trade of Britiſh ſubjects in Bengal. At all events, the right of collecting the former duty of $2\frac{1}{2}$ per cent. on the trade of thoſe ſettlements, will remain with the Britiſh Government, and that right muſt always be exerciſed to its fulleſt extent on every principle of commercial prudence and political wiſdom.

38. For the details reſpecting the duties, and the rules for their collection, the Governor General in Council begs leave to refer your honourable Court to the printed Regulations. The preceding explanation of the general principles and policy on which the Regulations have been framed will ſatisfy your honourable Court that every reaſon exiſts to favour an expectation that theſe duties will produce a large annual Revenue to the Company, without affecting the growing wealth and proſperity of theſe territories.

Appendix, No. 18.

Extract Letter from Board of Trade, to Governor General in Council at Bengal; dated 5th May 1795.

Par. 1. DEEMING it a duty incumbent upon us, for the ſatisfaction of your Honourable Board, and for the readier information of the Court of Directors, to preſent our proceedings in the Salt Department in a connected point of view, we beg leave, in addition to our Reports in the ordinary courſe of our buſineſs, now to furniſh the following ſummary of all material tranſactions in this branch of the Company's affairs, from the commencement of our management to the preſent time. Board of Trade. Salt.

Conformably

Dated 22 Feb. 1793.

Conformably to your original inſtructions, the Board of Revenue and the Comptroller delivered over charge to us on the 15th March 1793, and we immediately proceeded to examine into the actual ſtate of the Department; the reſult of this examination ſhewed the ſeveral branches of the buſineſs to have been arranged under the following heads; viz.

1ſt. The Comptroller's Office at the Preſidency.
2d. The manufacture of Bengal Salt.
3d. The proviſion of the Oriſſa Salt.
4th. Occaſional Supplies of Coaſt Salt.
5th. The French Convention Salt.
6th. { Illicit Trade. / Confiſcations, and / Chokies for preventing Illicit Trade.

3. Your inſtructions ſpecially enjoined our attention to certain matters which it is neceſſary to advert to in forming your judgment of our management; and therefore, to ſave the trouble of a reference, we take the liberty to preſent them in the following Extracts of your Letter, dated 23d February 1793.

Paragraph 4th. "You will report to us as ſoon as may be practicable what part of the preſent eſtabliſhment of the Comptroller's Office can be diſpenſed with, and what part of it will be neceſſary to continue to enable you to conduct the buſineſs of the department."

5th. "You will make it an object of your early attention to examine into the ſtate of the Salt Chokies, and to propoſe ſuch arrangements as you may deem beſt calculated to prevent the illicit importation of Salt, or the clandeſtine manufacture of it within the provinces."

6th. "You will likewiſe examine minutely into the eſtabliſhed and contingent Aurung charges of every deſcription, and retrench or reduce ſuch as may appear to you exorbitant or unneceſſary."

7th. "We further deſire that you will ſuggeſt to us occaſionally ſuch regulations as may appear to you calculated to improve this very important branch of the public reſources."

4. Purſuant to theſe inſtructions, we proceeded to examine into the general buſineſs of the Departments, viz.

Firſt.—*The Comptroller's Office at the Preſidency.*

5. The Comptroller poſſeſſed a ſuperintending authority over the Agents and all other perſons employed in the Salt Department, he arranged the periods and proportions of the ſales, he gave orders for the delivery of the Salt, he applied for the money neceſſary for the department, he made up the general accounts, and carried on the executive buſineſs at the Preſidency ſubject to your ultimate ſanction through the medium of the Board of Revenue.

6. A reference to our letter of the 6th June 1793 will ſhew the particulars of the arrangements we propoſed for the future management of the buſineſs of this Office; which having been approved by your Honourable Board, and no new matter having occurred reſpecting it, we only deem it neceſſary to remark that, after nearly two years experience, we are not aware any better arrangement than that we then propoſed could be adopted for carrying on the current buſineſs of the Office; which requires conſtant perſonal attendance, as is exemplified by the under-mentioned branches of it, which are intruſted to the management of our deputy Secretary, and which could not be conducted with effect by any perſon not on the ſpot; ſince promptneſs in complying with the applications of the Merchants for Orders and Rowannahs, when they have made their payments, is no more than their right; at the ſame time that it is advantageous to Government, by affording encouragement to the purchaſers at the ſales.

7. The branches of the buſineſs above alluded to are,
The receipts of Money for the Salt ſold, and its remittance to the General Treaſury.
The iſſuing of the Orders to the Agents for the delivery of the Salt, and the granting of the Rowannah to the Merchants.
The Collector of the depoſit from the Purchaſers in caſh and paper after the ſales, the charge thereof, and the almoſt daily return of ſome of the latter to ſuch of the Merchants who have in part or completely made their clearance.
The anſwering of frequent Applications made perſonally by, and
The iſſuing Orders for receipt of the Cargoes of Coaſt Salt, on applications from the Contractors.

8. With reſpect to the eſtabliſhment of the Office as it now ſtands, we are of opinion that no further reduction can be effected in it, and that conſidering the extent of the buſineſs, it is upon a moderate ſcale. The difference of expenſe, as ſtated in our letter of the 6th June 1793, ſtood at - - - - - - - - - - 66,736 9 0

See Proceedings of that State.

See Reſolutions Gov. dated 17 June, in Proceedings of 24 June 1793.

From which muſt be deducted a charge ſanctioned by you of - 6,000 0 0

Net difference per Annum - S[a] R[s] 60,736 9 0

much

much the greater part of which ariſes from your abolition of the Comptroller's commiſſion, and ſome from monies firſt brought by us to public account, as has been particularly explained. See Letter 6 June 1793.

9. The erection of the Golahs at Sulkey for the receipt of the coaſt Salt having been completed, and the Salt being lodged there as it arrives, the office of Golah Keeper, which was eſtabliſhed in April 1793, with the fixed allowance of S[a] R[s] 566 per month for his ſalary and the ſalaries of the neceſſary ſervants there, muſt be permanent as long as the preſent plan exiſts. The duties of this office are to ſuperintend the receipt and deliveries of the coaſt Salt, of which he has the charge, and to report the ſame regularly to this office, for our information. He is alſo authorized to ſeize illicit Salt, in the ſame manner as the Superintendants of Chokies.

10. The number of Golahs built upon the ſpot of ground near Sulkey, which your Honourable Board was pleaſed to purchaſe for that purpoſe from Anund Chund Seat, is ſeventeen, capable of containing five lacs and ten thouſand Maunds of Salt. Theſe Golahs have coſt Sicca Rupees 5,202, but there being ſome further diſburſements neceſſary, as lately repreſented to you, to render the place complete, the whole expenſe of it cannot yet be aſcertained.

Second.—11. *The manufacture of Bengal Salt.*

Under the management of five Agents, fixed at the under-mentioned ſtations: viz.

Hidgellee,
Tumlook,
24 Pergunnahs,
Roymungul, and
Bulwa and Chittagong.

12. An increaſe of the manufacture was not only our wiſh as the primary object to be attained, but ſpecially enjoined to our attention by the 6th and 7th paragraph of your inſtruction. With that view we very early after we received charge * addreſſed circular letters to the Agents, calling upon them to give us their opinion on the beſt means of effecting an increaſe of produce; and in caſe any obſtructions ſhould exiſt, ariſing either from defects in the regulations or from any other cauſes, to ſtate them, and to ſuggeſt ſuch meaſures as might occur for their removal. We likewiſe directed the Agents to propoſe any changes or variations in their eſtabliſhments, which in their opinion tended to the better execution of the buſineſs; and we recommended a reduction of the eſtabliſhment, ſo far as it might be practicable conſiſtently with the due diſcharge of the duty. *Conſ. 1 May 1793.

13. The anſwers we received from the Agents contained various propoſitions; on the conſideration of which, and from our ſubſequent experience, we were convinced that the object propoſed was rather to be gradually attained by attention to opportunities and occurrences, and by reforms in the management of the buſineſs, than by generally making theſe propoſitions the baſis of our proceedings. We hope you will be ſatisfied that the reſult has juſtified our meaſures in that reſpect. Minute.—Conſ. 2 Jan. 1795. See Para[s]. 20. 51. 107. 24. 54. 102. 32. 56. 107. 42. 94. and particularly 46. 95. 11.

HIDGELLEE.

14. We found two principal deſcriptions of Molunghees in this agency and in Tumlook; one the Ticka, who worked upon a ſyſtem of free compact, the other the Adjoora, who laboured under a ſyſtem of coercion, as has been verified by our ſubſequent inveſtigation.

15. Various petitions had at different times being preſented to your Honourable Board, and to the late Comptrollers, on the part of the Adjoora Molungees of Tumlook, as well as Hidgellee, complaining of the inſufficiency of the rates paid for the Salt they manufactured, ſoliciting to be put upon the ſame footing with the Ticka Molungees, and further ſtating that they were coerced to manufacture Salt.

16. Some enquiry having been made into theſe complaints previous to our receiving charge, your Honourable Board had ordered, on the 30th of March 1790, the abolition of the Adjoora tenure. Under date the 20th October of the ſame year you were pleaſed to ſuſpend the execution of this order, and in conſequence of our letter of the 19th April 1793, enclоſing a petition addreſſed to us by the Adjoora Molungees, to the ſame purport as the former petition, you thought proper to inſtruct us to give our opinion as to the merits of the application of the Petitioners to be put upon the ſame footing with the Ticka Molungees, and to furniſh the fulleſt explanation of their reſpective circumſtances, to enable you to paſs your reſolution upon their requeſt.

17. We accordingly called upon the Agents of Hidgellee and Tumlook, and further endeavoured, by a peruſal of every record we could find relative to the ſubject, and by perſonal enquiry, to obtain the information you required; and had the honour to report it to your Honourable Board in a letter dated the 18th of September 1794, in which we ſtated the following concluſions. Proceedings 18 Sep. 1794.

1ſt.—That there are 7,556 perſons, or rather families, in the agency of Hidgellee, and 5,832 in the agency of Tumlook, who are enrolled in a regiſter called the Taunerijah, and are coerced to manufacture Salt for Government at rates conſiderably leſs than are paid to perſons making Salt by contract or hire, as exemplified in the following Table.

HIDGELLEE.

	ADJOORA, or SYSTEM OF COERCION.			TICKA, or SYSTEM OF COMPACT by HIRE or CONTRACT.			Difference of Price.	Amount ſaid to be paid by Ticka Men per 100 Maunds of Salt of 82 S^{a} W^{t} for full W^{t} the Adjooras get for nothing.	Actual Difference in favour of the Ticka Men per 100 M^{ds} of Salt of 82 S^{a} R^{s}.
	Prices per 100 Banga M^{ds} S^{a} R^{s}.	Serf per 100 M^{ds}.	Prices upon 100 M^{ds} of 82 S^{a} W^{t}.	Prices per 100 Banga M^{ds} S^{a} R^{s}.	Serf per 100 M^{ds}.	Prices upon 100 M^{ds} 82 S^{a} W^{t}.	In favour of the Ticka People per 100 Sale M^{ds} of S^{a} W^{t}.		
Rieuremal - - } Majnamootah - } Seijamootah - }	24. 8 0 3	46	16. 12. 10. 2	51. 10. 13. 1	20	43. 17. 2	26. 4. 7		
Jellamnaum - -	24. 14. 1	51. 10	15. 14. 7	51. 3. 6. 1	12. 20	45. 85. 2	29. 9. 18. 2	The Ticka Men in this Pergunnah pay for Fuel, but the Coſt is not aſcertainable.	
Deroodumnaum -	25. 3. 19. 3	42. 20	17. 11. 10	57. 10. 13. 1	20	43. 17. 2	25. 5. 7. 2		

TUMLOOK.

Myſadul - - -	26. 12	35	19. 13. 3	46	20	38. 56. 3	18. 8. 6	4. 7. 2. 1	14. 1. 3. 3
Gomay - - - -	26. 1. 18	- -	19. 5. 11. 1	46. 12. 4. 2	- -	38. 15. 11	19. 9. 19. 3	4. 14. 8. 2	14. 11. 11. 1
Jerrapakia - - -	26	- -	19. 4. 3	46. 6. 17. 1	- -	38. 11. 1	19. 6. 18	2. 15. 11. 1	16. 7. 6. 3
Goomghur - - -	21. 12. 6	- -	16. 2. 9	45. 5. 62	- -	37. 12. 9	21. 10	3. 14. 4. 2	17. 11. 15. 2

2d.—That the parties enrolled in each Agency are aſſeſſed or rated to furniſh certain quantities of Salt, for the particulars whereof, as well as for the deſcription of the different claſſes into which theſe Molungees are ſubdivided, as given by the then Agent at Hidgellee, Mr. Hewitt, we muſt beg leave to refer to our Report of the 18th September, laſt before-mentioned.

3d.—That the Adjoora prices ſtated above are not proportioned to the ordinary rate of labour in the country, and that a man cannot earn ſufficient by them to ſupport a family, or even himſelf in health or ſtrength.

4th.—That the Adjoora Molungees have not any compenſations or advantages adequate to the lowneſs of their earnings.

5th.—That the Agents muſt poſſeſs additional powers of conſiderable authority to be able to maintain the ſyſtem.

6th.—That we ſhould have been glad if we could have traced the origin of the Adjoora ſyſtem, but this is loſt in obſcurity. It appears to have exiſted for many centuries, and if, in default in information, it may be allowed to have recourſe to conjecture, it ſeems probable that in ancient times and when money was ſcarce, lands were let to the peaſantry for a payment in Salt, and moſt likely by a fair compact, which would allow the renter to ſell for his own benefit ſuch Salt as he made more than the quantity ſufficient to pay his rents. In proceſs of years the terms of the bargain were nearly loſt ſight of; exactions aroſe, ſome payable in money, others by further demands of Salt, till all the Salt the manufacturer could make was required of him. Depreſſed and ſpiritleſs peaſantry had not means of reſiſting the powerful landlords; the deſpotic Native Government in turn preſſed the landlords, and the burdens became permanent and grievous to the community.

18. It appearing that an abatement of Revenue upon lands held by the Adjoora Molungees, was one plea for the coercion exerciſed to make them manufacture Salt at low rates; and it appearing that they did not enjoy this, or indeed any adequate compenſation or advantages, we ſubmitted to your Honourable Board, that the Collector ſhould be directed to enquire into the circumſtances of ſuch lands, and to take ſuch Revenue as might be juſtly due upon them, without any conſideration of the Molungees being manufacturers of Salt. It was our wiſh that the buſineſs of the Salt Department ſhould be rendered ſimple, clear, and diſtinct; that Revenue might not be abated upon a plea of a man's making Salt, nor Salt be paid for at a low rate under an idea of Revenue being abated.

19. A reference to the documents that accompanied our ſaid Letters of the 18th September 1794, will furniſh the fulleſt explanations upon the ſubject, and ſhew the grounds upon which we made our Report.

Proceedings 7 Oct. 1794.

20. Under date the 26th September 1794, your Honourable Board expreſſed your opinion that the inveſtigation we had made into all the circumſtances relating to the Adjoora tenure left no room to doubt of its being a ſyſtem of coercion; conſequently equally repugnant to the ſpirit of the Regulations and to the dictates of juſtice and good policy. You accordingly

ingly directed that the Adjoora ſhould be aboliſhed in both Agencies, and that we ſhould proceed to make engagements with the Molungees, who had hitherto provided Salt under this ſyſtem, on terms ſimilar to thoſe contracted with the Ticka Molungees. In the execution of this arrangement, you were ſatisfied that we would exert the moſt unremitting endeavours to induce the Molungees to engage ſuch an additional quantity of Salt, as would compenſate for the advanced price which would in future be paid to them; and you further informed us that you had communicated the above Reſolutions to the Board of Revenue, and had directed them to make the neceſſary modification in the engagements of Zemindars with Government.

21. A copy of your letter, reſolving upon the abolition of the Adjoora tenure, having been immediately communicated to the Agent at Hidgellee, Mr. Chapman, with inſtructions for the Settlement to be made in conſequence, he addreſſed us under date the 20th October laſt, ſtating that he had fully explained to the Molungees the alteration that had taken place in their ſituation, with the expectations that were formed in conſequence; that the intelligence was received with every poſſible mark of ſatisfaction, and the ſtrongeſt aſſurances that every exertion would be made by them to prove how much what had been done would tend to the advantage of Government as well as of themſelves.

22. Mr. Chapman at the ſame time reported the price he had propoſed for the Salt to be delivered by the late Adjoora Molungees, which he rated at the price paid to the Ticka Molungees in the diſtricts where the Adjoora men reſided, and which were the loweſt prices of his agency. The men themſelves deſired to be paid to the higheſt price of the Ticka men, who it appeared reſided in places leſs proper and conveniently ſituated for the manufacture; but in the end agreed to his propoſals, only ſtipulating that he ſhould tranſlate and forward to us a Petition which they meant to draw up. The Agent alſo obſerved, that with the price ſettled, the late Adjoora Molungees underſtand that they are to pay their Calary rents in the ſame manner as the Ticka Molungees.

23. In anſwer to the Agent's letter, the purport of which is above ſtated, we wrote to him, that as from his local knowledge he was beſt able to judge of all the circumſtances which cauſed the variation of prices in the different Pergunnahs, and as the rate he had ſettled appears moderate, and the grounds he aſſigned for fixing it ſeem juſt, we entirely acquieſced therein; and that with reſpect to any claims which might be made upon the Molungees for Calary rents, we ſhould refer the matter for the deciſion of your Honourable Court, if any were made.

24. We have the pleaſure to obſerve that in November laſt Mr. Chapman forwarded to us an amended eſtimate of his proviſion of Salt for the current year, in which there was an increaſe of thirty thouſand Maunds, ſtated to be in conſequence of the abolition of the Adjoora tenure and of the engagement he had made with the late Adjoora Molungees.

25. Having fully treated of the proviſion of the Oriſſa Salt now entruſted to the management of the Agent at Hidgellee under its proper head, we muſt beg leave to refer to that head for every information reſpecting the Salt. See Par. 64.

26. The ſeparation of the Revenue from the Salt in this Agency, rendered the formation of a new Salt eſtabliſhment unavoidably neceſſary; and we accordingly ſubmitted one to your Honourable Board in December 1793, which you were pleaſed to approve, and at the ſame time to allow of its taking place from the firſt of October preceding.

TUMLOOK.

27. The Agent, in anſwer to our circular letter, ſtated it as his opinion, that no increaſe of the manufacture could be effected. Eight and a half lacs of Maunds had been produced in a very favourable ſeaſon; ſince which the diſtricts had been viſited by the calamities of drought and inundation, followed by famine, which had carried off a great number of the inhabitants. Government, on his repreſentation, had in conſequence granted the Ryots a remiſſion of Sicca Rupees 51,269. 3. 3.; but ſubſequent to this remiſſion, they had again ſuffered much from a recurrence of calamitous ſeaſons. The Agent nevertheleſs made various propoſitions to us for the improvements of the manufacture, with the detail of which it is unneceſſary to trouble your Honourable Board, though they attracted due attention from us in our proceedings. Letter dated 24 June 1793. Proceedings 13 Sep. 1794.

28. On our calling upon the Agent of TUMLOOK for his explanations relative to the Petition of the Adjoora Molungees, conformable to your orders, he in his anſwer denied that the Vackeels were authorized to make any complaints on the part of the Adjoora Molungees of his diſtricts, and ſent us a declaration of ſundry Ticka and Adjoora Molungees, ſtating that they never deſired the Vackeels to complain; that the Vackeels incurred Durbar expenſes for them; that they had no complaints whatever. The Vackeels on the other hand contended, that they were duly authorized to complain, and offered to go into evidence of the truth of their aſſertion. It is to be obſerved, that the declaration contained a denial on the part of the Ticka Molungees, concerning whom there was no queſtion. It is further to be obſerved, that the Molungees aſſerting that the Vackeels incurred Durbar expenſes for them, ſeemed to imply ſome connexion and correſpondence; ſince they might wholly diſregard any charge for the Durbar, or any expenſes upon account of the complaints, if not employed by them. Dated 6 June. Proceedings 12 Sep. Vide Boards Letter to Gov. Gen. in Council dated 11 Sep. 1794.

29. The

29. The Agent further informed us, the Adjoora Molungees appeared perfectly ſatisfied with their ſituation; yet ſhortly after he propoſed "putting the Adjoora Molungees upon a more equal footing with the Ticka; that equalizing the Sait Jumma in inſtances where it falls heavy, and reducing the Serf, would give univerſal ſatisfaction to the Ryots in general."

30. He alſo inſiſted that "the abolition of the Adjoora tenure would decreaſe the manufacture; that the idea of the Adjoora Molungees manufacturing a certain quantity ſhould never be given up; if it was, there would be a decreaſe in the quantity of Salt, and he thought a difficulty in procuring an equal number of Ticka Molungees: that he ſhould recommend to equalize them more, but ſtill hold the Adjoora tenure."

31. The Agent's arguments failed to convince us of the ſolidity of his opinions; on the contrary, they led to an obvious inference that there was ſome degree of coercion upon the Adjoora people, or the decreaſe he apprehended could not happen; or why, if the Ryots, as he ſaid, were perfectly ſatisfied, ſhould he propoſe an alteration which ſhould give univerſal ſatisfaction to people already perfectly ſatisfied.

32. We did not deem it neceſſary to aſcertain the fact of complaint aſſerted and denied. The complaints from Hidgellee were certain; the caſe of the Adjoora people at both places appeared, as it has ſince proved, analogous; the enquiries on foot would ſhew what their ſituation was, and determination would follow accordingly. Upon this view of the queſtion your Honourable Board were pleaſed to reſolve, that the Adjoora tenure ſhould be aboliſhed in Tumlook as well as in Hidgellee.

33. We duly communicated your reſolution to the Agent, taking care to notice to him that we truſted he would fulfil the expectations of your Honourable Board, for manufacturing ſuch additional quantity of Salt as would compenſate for the advanced price to be paid in future.

34. The Agent has ſince reported the ſettlement he in conſequence made for his proviſion of the year; to certain parts of which we object, becauſe the terms he has concluded appeared to us to place the late Adjoora Molungees on a ſuperior footing to the Ticka, which was equally contrary to our intention and your orders. We nevertheleſs furniſhed him with his advances, that the buſineſs might not be impeded. In reply he gave explanations; he urged that the agreements he had made were to the beſt of his judgment the moſt equitable for the Company and the manufacturers, and in reſpect to increaſe of produce, he declined holding out an expectation if it ſhould prove groundleſs. He further remarked, the ſyſtem was new, and would require at leaſt a year's experience before any judgment could be formed on it; at the ſame time he aſſured us of every exertion on his part to effect an increaſe. At preſent he wiſhed not to mention any quantity, though he had great pleaſure in informing us that the manufacture was going on as well as he could poſſibly wiſh; and if the ſeaſon would but turn out favourably he had no doubt of being able to realize our expectations. The Agent's explanations, however, had not altered our opinions of his ſettlement; but unable for want of local experience to determine on an amendment, and unwilling to riſk a check to the manufacture, we have permitted the buſineſs to proceed, though under our diſſatisfaction, on the grounds we have intimated.

35. The ſame ſeparation as that mentioned under Hidgellee having neceſſarily taken place at this agency, a new eſtabliſhment for it was formed, amounting to Sicca Rupees 41,271. 13. per annum; and it was ſanctioned by your Honourable Board to commence from the 1ſt of October 1793.

TWENTY-FOUR PERGUNNAHS.

36. The Agent, in anſwer to our circular letter, informed us that the produce of his diſtricts had certainly decreaſed. This he attributed in ſome meaſure to the alteration of ſyſtem, in relieving the people from the coercion under which they heretofore manufactured Salt; an alteration which cannot be too highly applauded.

37. The Agent ſtated the decreaſe to have ariſen chiefly in the Barbonny, or thoſe Collaries that work in the woods. On the alteration of ſyſtem it was found neceſſary to increaſe the price paid to the Molungees, but the amount of it was ſtill extremely inadequate to the actual coſt of the Salt; the natural conſequence followed, that the Agent always found himſelf obliged to make advances of additional ſums, for the indiſpenſable diſburſements required for the manufacture, or the people could not procure the materials wherewith to proſecute their work. Theſe advances have of late years uniformly been carried to the Dead Stock Account, as irrecoverable balances due by the Molungees. Inſtead of this money having been placed to the head of advances, it ſhould have been an increaſe of price, for it was in fact all diſburſed for the purpoſes of the manufacture; conſequently it could only be conſidered the fair coſt of the Salt, and ſhould have been charged as ſuch. The Agent verified his aſſertions by ſhewing,

38. That the quantity of Salt which the Molungees agreed to manufacture, average about 218 Maunds Amdanny, of 327 Maunds Sale Weight, of 82 S^{a} W^{t} at each Collary, greatly exceeded, with the exception of a very few inſtances, the poſſibility of what could be made. The value of the Salt ſhort delivered of the quantity agreed for, became an outſtanding balance. No excitement was held out either to the Molungees; for if by exceſſive exertion they ſhould complete the quantity, the total net earnings to each man would only be ſix

Rupees

Rupees for ſeven and a half months labour, which was about the time he was employed in the woods; this was paid him in advance, and went to ſubſiſt his family during his abſence, while he himſelf lived upon the proviſion furniſhed to him by the Company. From this ſtatement of the ſituation of a Molungee, it will evidently appear that he was paid a bare ſubſiſtence; that he not only could not bring any thing home with him on his return from his toils, but would moſt probably be loaded with a heavy debt on account of the Salt ſhort delivered of the quantity agreed for. Upon theſe grounds the Agent deemed the price inadequate, and propoſed to us to increaſe it to 77 Sicca Rupees per 100 Amdanny Maunds, or 150 Maunds Sale Weight, and to fix the Salt to be manufactured at each Collary at 156 Amdanny Maunds inſtead of 218, a quantity which in his opinion could be manufactured with facility; and further, to pay at the ſame rate on the Molungees return from the woods, for any ſurplus quantity they might manufacture.

39. The Agent further propoſed a ſimilar increaſe to the Deſſy and Taffals: the manufacture in the Deſſy he ſaid had been reduced in conſequence of the inadequate price paid for the Salt, as he verified by inſtances he quoted of his having loſt the proviſion in the Pergunnahs of Bullia and Bullunda, which uſed to be about 30,000 Maunds; and he further ſtated the increaſe of price as likely not only to encourage the people to renew the manufacture in theſe Pergunnahs, but call forth their exertions generally to effect an increaſe in all the Deſſy Collaries. In reſpect to the Taffals he had not the ſame expectations; they laboured under diſadvantages; and indeed a queſtion concerning them has ſince occurred, that makes it a matter of conſideration on what footing they ſhould be hereafter placed, or whether they ſhall be altogether aboliſhed; but we have not yet made up our minds upon this ſubject.

		Sale Weight.
40. The Agent computed his whole proviſion at - - -	Maunds	6,00,000
Deduct Serf 30 per cent. - - - - - - - - -		2,00,000
Amdanny Maunds, or quantity on which the Molungees receive payment		4,00,000
At 77 Sicca Rupees per 100 Maunds, the price propoſed for the future -		3,08,000
At 55 Sicca Rupees, the price heretofore paid - - - - -		2,20,000
Eſtimate of total increaſe of expenſe - - - -	S^a R^s	88,000

41. The Agent affirmed, an amount exceeding the half of this increaſe annually remained outſtanding in irrecoverable balances, due from the Barbonny alone. He ſtated the actual increaſe to be about 30,000 Rupees; ſo that in fact the amount was inconſiderable; and even admitting it were conſiderable, the Company would be amply indemnified by their profit on the increaſe of produce, of which he was confident, if his plan was carried into effect.

42. On the clear expoſition above furniſhed by the Agent, we could not do otherwiſe than acquieſce in his propoſitions; we accordingly recommended them to your Honourable Board, and having been approved by you, it now only remains to report the reſult, which we have the honour to do in the following Extract of a Letter from Mr. Goodlad, dated the 19th November 1794. Proceedings 9 Jan. 1794.

" The object of the plan I laid before you was to increaſe the produce, by affording the " manufacturers a ſufficient compenſation for their labour, and to reduce the balances; and I " aſſured you, eſtimating the produce of the agency at ſix lacs of Maunds, that I would in- " ſure you, if the ſeaſons were favourable, a lac of Maunds increaſe. In this I made an excep- " tion to the Taffals, which would not be effected by the plan. In judging therefore of the " effects of the plan you are to conſider the Taffals as totally diſtinct from it." Proceedings 2 Dec. 1794.

" However ſanguine my expectations might have been when I had firſt the honour of " addreſſing you on the ſubject, I am happy to ſay thoſe expectations have been exceeded. " In the accounts now before you, you will perceive that I have, during the year 1200, ex- " cluſive of the Taffals, manufactured ſeven lacs ſeventeen thouſand and eighty-ſix Maunds " of Salt, with a balance of only four thouſand nine hundred and ninety-two Rupees. A ſum, " when you conſider the number of people employed and the value of the commodity, " very trifling; and even ſmall as this ſum is, it would have been diminiſhed one half if the " uncommon heavy rains had not deſtroyed a part of the Salt in the woods before I could " lodge it in the Golahs."

" In my letter of 27th June (reckoning the produce of the Agency at ſix lacs of Maunds) " I informed you that, according to the plan I propoſed, the increaſe in the price of Salt would " not exceed thirty thouſand Rupees; from the increaſe of the manufacture, and the reduc- " tion of the balances, the Salt is abſolutely cheaper now than if was before; the average " produce of the whole Agency, as per amount valuation for the three preceding years, " 1197-98 and 99, is 5,70,000 Maunds, and the coſt and balances made it amount to " 54R^s. 13A^s. 9P. per ^o/_o Maunds, this year, including the balances of the Taffals Barbonny " and Deſſy, it comes to 54. 4.; and the increaſe of produce, on the average of the three pre- " ceding years, is two lacs and four thouſand Maunds."

" By placing the Salt of the Deſſy and Barbonny on its preſent footing you have increaſed " the produce of the Agency, which would otherwiſe have annually diminiſhed; for although " I imagined, as I may ſay, artificially to preſerve the agency, by advancing money to the " Molungees at thoſe periods of the year when they were moſt in want of it, yet it was evident,

" while the Salt yielded them leſs than they could earn by any other labour, that it was a " ſyſtem that could not laſt; and that whenever grain became ſo cheap that the people could " ſubſiſt without the aſſiſtance of the Agent, they would quit a buſineſs that did not give " them an adequate compenſation for their labour. Had not the increaſe of price been " granted, Government would this year have ſuffered great loſs. I draw my concluſion from " the comparative ſtate of the Taffals, which I told you would not be affected by the plan, " and the reſt of the agency in the Barbonny; I have not loſt a Collary, and in the Deſſy I " have even an increaſe on laſt year; while in the Taffals, according to preſent appearances, " three-fourths of the people have quitted the buſineſs."

" The Barbonny, before you adopted the plan of laſt year, had 218 Amdanny Maunds of " Salt each Collary to deliver, to clear its advances; a quantity that deterred the people " from all exertions, and they ſeldom averaged more than 130 Amdanny Maunds each " Collary. By the plan you adopted, the quantity of Salt to be delivered by a Barbonny " Collary to clear its advances, was reduced to 156 Maunds; the conſequence was, that the " laſt years averaged me 220 Maunds a Collary. From this it is evident the people will not " exert themſelves unleſs they have ſome advantage to look forward to."

" During the laſt year I ſettled all diſputes relating to the lands yielding fuel: the only " part of the Agency that materially wanted regulation was in the Pergunnah Moragotcha, " where the boiling is carried on with paddy ſtraw. The Ryotts were diſſatisfied, from the " Molungees not paying them their due; I have therefore in future engaged to pay them " myſelf, and deduct it from the Molungees advances; being by this means aſſured of re- " ceiving what is due to them, they have engaged the enſuing year for an increaſe of four " thouſand Begahs of fuel, which will be almoſt as much as I can uſe, and inſure me an " increaſe of five or ſix thouſand Maunds of Salt."

ROYMUNGUL.

Vide Letter dated 19 July 1793. Proceedings 2 Jan. 1795.

The Aſſiſtant at this ſtation, Mr. Hamilton, replied to our circular letter in conſequence of indiſpoſition of Mr. Mackenzie. He repreſented the ſituation of the Aurung to be exceedingly bad; the manufacture he informed us was carried on in an uninhabited country, during ſome months deſtitute of freſh water, unhealthy from the thickneſs of ſurrounding woods, at the diſtance of many days journey from the houſes of the manufacturers, and acceſſible only by water. It is not any common inducement that would engage people to venture to ſuch regions; yet it would appear, from an inſpection of the eſtabliſhment, that the compenſation to the contractors and labourers was not only precarious, but at the beſt inadequate; particularly, that the allowance to the labourer was calculated below the common price of labour in the inhabited country. Thus much it was neceſſary to premiſe, in order to anticipate any compariſon of the rates already ſubſiſting in this Agency, with thoſe eſtabliſhed in other Agencies; there both contractors and labourers reſide during the whole year with their families; their engagements are not incompatible with the cultivation of their lands, nor a variety of family occupations; they are not expoſed to the expenſes, inconveniences and dangers, which unavoidably reſult from the local ſituation of the Aurungs under this Agency. From the above delineation, it would probably rather excite ſurprize by what means the manufacture had ſo long ſubſiſted, than that obſtacles ſhould occur to its improvement.

44. Mr Hamilton having premiſed theſe remarks, proceeds to ſuggeſt various propoſitions for the better management of the buſineſs, which may furniſh ſome information in our future arrangements.

45. Mr. Hamilton ſhortly after reſigned his ſtation, and much correſpondence paſſed with Mr. M. C. Horſley, who ſucceeded him, and ſome with Mr Mackenzie himſelf, on the ſtate of the buſineſs; and we are ſorry to ſay, the reſult has correſponded but too truly with what might have been expected, from the repreſentation with which Mr Hamilton furniſhed us of the ſituation of the Agency; the cauſe is alſo further imputed to the ſevere indiſpoſition under which Mr. Mackenzie has laboured having incapacitated him from exertion, and the conſideration we wiſhed to ſhew to his unfortunate ſituation, in the hope of his recovery; not neglecting at the ſame time every means in our power to excite his aſſiſtant to a zealous diſcharge of the duties of the ſtation. The concluſion of the laſt ſeaſon ſhewed the whole produce to be Maunds 1,38,371, purchaſed at the enormous price of above S^a R^s 245 per 100 Maunds.

Note.—This includes all Charges and outſtanding Balances.

46. It is needleſs to trouble your Honourable Board further on this diſagreeable ſubject, the circumſtances reſpecting it have been already fully repreſented; you were in conſequence pleaſed to aboliſh Roymungul as a ſeparate agency, and annex the buſineſs of it to the diviſion of the Twenty-four Pergunnahs; in due courſe we ſhall have the honour to report the reſult of Mr. Goodlad's proceedings.

See Board's Letter 12th Dec. laſt.

62. In the inſtances wherein, ſince we had charge of the department, the inadequacy of the price has been eſtabliſhed, viz. the Adjoora Molungees of Hidgellee and Tumlook, and generally thoſe of the Twenty-four Pergunnahs, your Honourable Board have been pleaſed to authorize ſuch an increaſe of price as was deemed reaſonable, and we truſt the good effects thereof will be felt.

Appendix, No. 19.

Extract of a Letter from the Governor General in Council at Bengal (Revenue Department); dated 16th May 1798.

Para. 32. OUR advices from the public department will have apprized you of our determination to diſcontinue the proviſion of opium in Bengal, and in conſequence to prohibit the cultivation of the poppy throughout that province.

33. This prohibition was ſubſequently extended to the part of the province of Bahar which is included in the Zillah of Boglepore, the opium provided in that Zillah having been always included in the Bengal contract; and the reaſon which induced us to diſcontinue the proviſion of the Bengal opium, being equally applicable to the opium of this part of Bahar.

Appendix, No. 20.

LETTER from the Governor General in Council at Bengal, to the Governor in Council at Fort St. George, dated 31ſt December 1799; together with Extract Letter from Marquis Welleſley to Lord Clive, dated the 8th January 1800.

To the Honourable Edward Lord Clive, Governor in Council at Fort St. George.

My Lord,

Para. 1. THE Right Honourable the Governor General has recorded in Council at this Preſidency the Report of the Board of Revenue at Fort St. George, dated the 2d September 1799, in reply to the orders of your Lordſhip in Council, requiring (in conſequence of the inſtructions of the Governor General in Council of the 6th Auguſt 1798) their ſentiments on the introduction of the ſyſtem of internal government eſtabliſhed in Bengal into the Britiſh poſſeſſions on the Coaſt of Coromandel.

2. It is unneceſſary to retrace the very able and ample detail given by your Board of Revenue of the ſtate of the northern Circars, and of the other ancient poſſeſſions of the Company on the Coaſt of Coromandel.

3. It will be ſufficient to ſtate, as the grounds of the inſtructions which we now have the honour to convey to your Lordſhip, that we find thoſe valuable poſſeſſions to be deſtitute of every inſtitution which can either promote the eaſe and happineſs of the people or the efficiency and vigour of the Government.

4. It is a ſource of great ſatisfaction, however, to know that we can now proceed to apply the remedies to this defective ſtate of the Government of the Britiſh poſſeſſions ſubject to your immediate authority, under the moſt juſt expectations of ſucceſs.

5. The annihilation of the late hoſtile power of Myſore has impreſſed the inhabitants of thoſe poſſeſſions with that confidence in the ſtability of the Britiſh power, and in the ſecurity of the country from foreign invaſion, which was indiſpenſably neceſſary to the eſtabliſhment of any regular ſyſtem of Government. The principles which are now to be applied to the reform of your internal Government have undergone the moſt ample diſcuſſion in Bengal. We are in poſſeſſion of the ſentiments of the Honourable Court of Directors on the whole ſubject; we have had the moſt ample experience of the beneficial effect of all the meaſures adopted in conſequence of thoſe diſcuſſions; and the ſimilarity of cuſtoms and uſages in the territories under the two Preſidencies, leaves no room to doubt that ſimilar meaſures will be productive of the ſame benefits in the Company's poſſeſſions under your immediate authority.

6. We ſhall therefore proceed to furniſh your Lordſhip in Council with our inſtructions on the ſeveral general heads detailed in the 75th paragraph of the Report of your Board of Revenue; our deciſion on which is required, to enable you to form the detailed regulations which are to conſtitute the baſis of your new Conſtitution.

7. The deſcription of the Zemindarry tenures in the Northern Circars, contained in theſe paragraphs, correſponds exactly with the nature of thoſe tenures in Bengal. All the arguments which were adduced in ſupport of the policy of declaring the Zemindars in Bengal the proprietors of their lands, apply with equal force in favour of a ſimilar declaration with reſpect to the Zemindars and other deſcriptions of independent Landholders in the territories under your immediate Government.

8. Your Lordſhip in Council has accordingly our ſanction to conſider the acknowledgment of the proprietary rights of the Zemindars and other deſcriptions of independent Landholders as the fundamental principle of the new ſettlement to be formed with them.

9. The acknowledgment of this proprietary right in the Zemindars and Landholders ſhould not however be allowed in any reſpect to affect the rights of the Ryots or others who have hitherto been in any reſpect ſubject to the authority of the Zemindars or other Landholders; nor is it to be conſtrued to preclude Government from paſſing any laws or regulations which may occaſionally be deemed expedient for the protection of the rights of the Ryots or of other perſons, or for any other purpoſes which may be deemed eſſential to the good government of the country.

10. It will therefore be neceſſary that the declaration, acknowledging theſe rights to be veſted in the Zemindars and Landholders, ſhould be accompanied by reſervations and reſtrictions

tions ſimilar to thoſe contained in the proclamation detailed in the firſt Regulation paſſed in Bengal in 1793 (as far as the ſame may be found applicable) acknowledging the proprietary rights of the Zemindars and other Landholders in Bengal.

11. Theſe reſervations and reſtrictions may be inſerted in a general regulation, which ſhould be declared to be the baſis of the ſettlements to be formed with the Zemindars and Landholders, and to which all their engagements ſhould ſpecifically refer.

12. The diſcuſſions which the queſtion of the expediency of a ſettlement in perpetuity of the Land Revenue have undergone in Bengal, the decided approbation expreſſed by the Honourable Court of Directors in favour of that meaſure, and the rapid improvement in the cultivations of theſe provinces which has reſulted from its operation, render it altogether uſeleſs to enter into any argument in ſupport of the policy of forming a permanent aſſeſſment of the Land Revenue of the countries under your immediate Government.

13. It will be ſufficient to give your Lordſhip in Council our ſanction to your proceeding without delay to form a ſettlement with the Zemindars and other deſcriptions of Landholders in the Northern Circars, who may be declared proprietors of the ſoil for a period of ten years. This decennial ſettlement ſhould be declared perpetual, in the event of its meeting with the approbation of the Court of Directors.

14. We have no doubt that the Honourable Court will in all caſes confirm in perpetuity the ſettlement which your Lordſhip in Council may form with the Landholders. It is, however, neceſſary in the firſt inſtance, abſolutely to enſure to the Landholders the poſſeſſion of their lands for a conſiderable term of years, for the purpoſe of inducing them to enter into engagements on the moſt favourable terms which the preſent ſtate of the country will admit, and of encouraging them to adopt meaſures for the improvement of their lands.

15. On this head it is ſufficient to obſerve, that no objection appears to extending to your Preſidency the rules regarding Talookdars, adopted in Bengal, wherever thoſe rules may be applicable.

16. The exiſting regulations in Bengal reſpecting diſqualified Landholders, may be generally extended to the Landholders of that deſcription under your Preſidency, as ſuggeſted by your Board of Revenue.

17. Conſiderable inconvenience, however, having been experienced from the part of thoſe regulations which relates to the ſituation of the Managers of the eſtates, we recommend that the Managers be Officers ſelected and appointed by your Government, and that they be allowed a commiſſion on the collections from the eſtate.

18. The rules contained in the Eighth Regulation, paſſed in Bengal in 1793, with regard to Landholders declining to engage for the Revenue, may be extended to Landholders under your Preſidency, who ſtand in the ſame predicament as ſuggeſted by your Board of Revenue. The lands of theſe Landholders may be ſet in farm for a period of ten years, or in particular caſes for a ſhorter term, or be held Amanie as may be found adviſable.

19. For the reaſons ſtated by your Board of Revenue (which correſponds with our experience in Bengal) the Governor General in Council is ſatisfied that no benefit would ariſe from poſtponing the permanent ſettlement, in the expectation of obtaining more accurate ſtatements of the actual reſources of the country than thoſe which are already in your poſſeſſion. We have no heſitation, therefore, in authorizing your Lordſhip in Council to conclude a ſettlement of the Northern Circars, on the baſis of the calculations ſubmitted by your Board of Revenue, ſubject to ſuch variations as it ſhall be found expedient to make in the progreſs of concluding the ſettlement.

20. Your Lordſhip in Council will adopt ſuch of the rules contained in the eighth Regulation, paſſed in Bengal in the year 1793, and in any ſubſequent Regulations, for the ſecurity of Talookdars, Mohurerrydars, Farmers and Ryots, as may be found applicable to the territories under your Preſidency.

21. We entertain no doubt that in every point of view it will be good policy to relinquiſh all claims to old balances due from the Zemindars, and to confine the demands on them, with reſpect to arrears, to a proviſion for the diſcharge of the balances of the year preceding that from the commencement of which the new ſettlement may take place.

22. The adoption of this principle as a general rule ſhould not, however, prevent the demand for the payment of balances of an anterior date, in particular caſes, in which the parties in arrear may poſſeſs the means of diſcharging the demand without encroaching on the reſources of the future Revenue.

23. The payment of any balances, which may accrue after the concluſion of the permanent ſettlement, ſhould be enforced with ſtrictneſs and punctuality, by a ſale of the lands of the defaulters.

24. In Bengal, experience has proved that ſales of lands in the courſe of the current year are productive of conſiderable inconvenience, ariſing chiefly from the difficulty of determining the proportion of the fixed aſſeſſment on the whole of the Zemindarry of the defaulter, which ought to be charged on the proportion ſold. We have in conſequence determined, by the 7th Regulation paſſed in 1799, that no ſales of land ſhall take place for the liquidation of arrears, until the cloſe of the year in which the arrears may become due, excepting in ſpecial caſes, in which circumſtances may appear to the Governor General in Council to render an immediate ſale adviſable.

25. By this arrangement the Officer who is appointed for the attachment of the eſtate, a part of which is eventually to be ſold, has ample time to aſcertain the juſt proportion of the fixed aſſeſſment to be charged on that part.

26. The aſſeſſment on the parts of the eſtates diſpoſed of at public ſale muſt neceſſarily become unalterable. It is evident, therefore, that unleſs effectual means be taken to charge thoſe parts with the due proportion of the fixed aſſeſſment on the whole eſtate, it will be eaſy for individuals, by connivance with the public Officers, to effect the diſpoſal of a proportion of their eſtates at an overcharged aſſeſſment, and to retain the remainder of an aſſeſſment greatly under-rated. The proviſion made by the ſecond clauſe of the 29th ſection of the 7th Regulation of 1799, with regard to fabrications or groſs errors in the accounts, by which the aſſeſſment on portions of eſtates diſpoſed of at public ſale may have been regulated, is calculated to prevent abuſes of this nature as far as is practicable.

27. In tract of time the progreſſive operation of this abuſe would eſſentially affect the public revenues.

28. The principles above ſuggeſted, with regard to the balances of the Zemindars now in the poſſeſſion of their Zemindarries, ſhould be extended to thoſe Zemindars whoſe eſtates are now under the immediate management of the Board of Revenue, ſolely on account of failure in payment of the ſtipulated Revenue, and a ſettlement may be concluded with theſe Zemindars under the general rules for forming the decennial ſettlement. Any particular caſes, in which the temporary or the permanent excluſion of any of theſe Zemindars may appear to your Lordſhip in Council adviſable, may be made an exception to this rule.

29. With reſpect to ſuch of the Zemindars as have been diſpoſſeſſed of their lands for rebellion or acts of contumacy, it will be a queſtion for the conſideration of your Lordſhip in Council, how far any of theſe Zemindars can be ſafely reinſtated.

30. With reſpect to the Sayer collections, your Board of Revenue are of opinion that the terms on which they propoſe to conclude the permanent ſettlement with the Landholders, ſhould be conſidered to comprehend the compenſation for this branch of their collections; and we ſee no objection to the adoption of their ſentiments.

31. The private creditors of the Zemindars having hitherto poſſeſſed no means of enforcing payment of their demands, and many of thoſe demands being ſtated to be uſurious, or contracted for improper purpoſes, it follows that any proviſion for the diſcharge of any part of thoſe demands, muſt be conſidered as a matter of mere diſcretion.

32. We requeſt to be favoured with the ſentiments of your Lordſhip in Council with reſpect to the principles to be obſerved in the liquidation of theſe claims, in order that proviſion may be made for the diſcharge of ſuch as may be deemed juſt. A clauſe might be inſerted in the engagements of the Zemindars, binding them to abide by an adjuſtment of their debts, to be made by Government. This adjuſtment ſhould be made ſo as not to affect their landed property, excepting in caſe of their failing to perform the terms of the adjuſtment.

33. As ſome limitation muſt neceſſarily be eſtabliſhed with regard to theſe claims, we are of opinion that the propoſed adjuſtment ſhould not extend to any debts which are of longer ſtanding than twelve years. This period of limitation may, we conceive, be adopted proſpectively with regard to future claims, ſubject to the qualifications in the regulations now in force on this head in Bengal. We requeſt to be furniſhed with the ſentiments of your Lordſhip in Council on this ſuggeſtion.

34. We alſo recommend that ſome limitation be adopted with reſpect to the intereſt on all paſt and future loans to be made by Zemindars or other Landholders.

35. Your Board of Revenue having ſtated the regulations eſtabliſhed in Bengal with regard to lands of this deſcription, as applicable to the territories under your immediate government, your Lordſhip in Council has our ſanction for the adoption of thoſe regulations, with any modifications which may appear to you adviſable.

36. The produce of theſe lands forms no part of the exiſting aſſets on which the decennial ſettlement is to be formed, conſequently the Zemindars or others by whom thoſe alienations have been made, can have no claim to the Revenue of theſe lands in the event of reſumption. As to the right to the poſſeſſion of the land, it muſt be conſidered as transferred in perpetuity to the perſon in whoſe favour the alienation may have been made. It was on theſe principles that we determined generally to convert upon reſumption ſuch lands as had been alienated without authority into Zemindarry eſtates; ſome qualifications, however, of theſe principles will be found in the regulations regarding alienated lands.

37. The reply of the Governor General in Council to that part of the Letter from the Honourable the Court of Directors, dated the 19th September 1792, in which the Court expreſs an expectation of deriving an additional ſource of Revenue from the waſte lands in Bengal, is ſtated by your Board of Revenue to be equally applicable to lands of that deſcription which are included in the Zemindarries or other landed tenures in the country ſubject to your Government. We have no heſitation in giving our authority to your Lordſhip in Council to adopt the principles laid down in that reply as the rules for your guidance with regard to waſte lands.

38. The arguments adduced in the extracts from the diſcuſſions which paſſed in Bengal on this queſtion, prove that, under a permanent ſettlement, the indulgence of Government will be leſs neceſſary in caſes of drought or inundation, than under your preſent ſyſtem of collecting the Revenues: all individual engagements of a permanent nature muſt neceſſarily be formed without reference to general and temporary calamity. In ſuch extreme caſes, the people muſt depend on the juſtice and liberality of the Government. It would be impoſſible to make any ſpecial proviſion for contingencies indefinite and uncertain in their nature.

39. We entertain no doubt that the value which landed property will immediately acquire under the propoſed permanent ſettlement of the public Revenue, will render the lands ſufficient ſecurity for the payment of the public dues charged on them.

40. From the 7th Regulation of 1799, paſſed in Bengal, you will have obſerved (as already noticed) that we have judged it preferable to poſtpone the ſales of lands until the cloſe of the year.

41. The whole or a part of the lands of the defaulters (according as circumſtances may require) may in the mean time be attached, to make good the deficiency.

42. In order to point out to your Lordſhip the moſt adviſable plan for the diſcharge of arrears of public Revenue, it will be ſufficient to refer you to the regulations paſſed in Bengal, for the details regarding the ſales of land.

43. The regulations paſſed in Bengal, which related to this head, may be adopted at Fort St. George, in caſes to which thoſe regulations ſhall appear applicable.

44. According to the principle of the Mahomedan Government, all penſions of this deſcription are taken from the public Revenue, and are ſuppoſed to be granted under the ſanction of the ruling power.

45. Previous to the concluſion of the decennial ſettlement in Bengal, theſe penſions and allowances were paid by the Zemindars, or the perſon in the immediate charge of the collection of the public Revenue of the country on the part of the Government, and an adequate deduction was made from the reſources on which the public Revenue was calculated.

46. Many penſions and allowances of this nature, which were payable under valid grants, were frequently withholden, while new penſions were often fraudulently inſerted as chargeable on the reſources of the country.

47. With a view of enſuring the punctual payment of all juſt penſions, of precluding all future defalcations from the public reſources, under the pretext of fraudulent penſions, and of ſecuring to Government the reverſion of all expired penſions and allowances, it was determined that an increaſe, proportionable to the amount of theſe penſions and allowances, ſhould be made in the engagements of the Landholders, and that the penſions and allowances ſhould be paid from the public treaſuries, under the regulation referred to by your Board of Revenue.

48. We recommend that a ſimilar arrangement be made with regard to all ſuch penſions and allowances as may be chargeable on the reſources of the territories under your immediate Government.

49. The regulations eſtabliſhed in Bengal applicable to this head, and the arguments on which thoſe regulations were founded, being ſtated by your Board of Revenue to be equally applicable to your Preſidency, it only remains to expreſs our ſanction to their adoption, and to your making ſuch proviſion for any perſons affected by their operations, as ſuch perſons may appear to you to merit.

50. Such of the regulations relating to this head as are in force in Bengal, and as may be applicable to the territories under your Preſidency, may be adopted.

51. From the 7th Regulation of 1799, your Lordſhip in Council will obſerve that theſe regulations have not only afforded the moſt complete protection to the Ryots and other under-tenants, but have enabled them to withhold the juſt demands of thoſe who before exerciſed the moſt unlimited powers of exaction.

52. We were in conſequence obliged to grant to the Landholders and Farmers a more ſummary means of compelling payment of their rents.

53. Although ſome inconvenience has ariſen from this operation of the regulations, the complete protection enjoyed by the Cultivators of land has produced the moſt beneficial effect in the improvement of the country.

54. It is with great ſatisfaction we obſerve that the regulations regarding the proviſion of the Company's inveſtment in Bengal, are recommended to be extended to the territories under your immediate Government.

55. On general principles, the neceſſity of ſubjecting the public Officers employed in the proviſion of the Company's inveſtment, to the juriſdiction of the Courts of Juſtice, for all their official acts, is apparent. The commercial Officers may at firſt be ſubject to ſome inconvenience from this reſtraint, but we are perſuaded that this regulation, by compelling the commercial ſervants and all their Officers and attendants to be juſt in their dealings with their weavers and other manufacturers, will prove highly beneficial both to the inveſtment of the Company and to the general commerce of the country.

56. Conſiderable tracts of country at different periods have been, and are ſtill holden by the Company in Bengal, which correſpond exactly with the Havilly or Demeſne lands in the territories under your immediate authority, and many of which have been acquired by the ſame means.

57. Government has always been under the neceſſity of employing its own Officers, or of having recourſe to Farmers, for the management of theſe lands. Theſe Agents and Farmers having no permanent intereſt in the improvement of the lands, often found a temporary advantage in committing frauds and abuſes; and it was invariably found that the lands belonging to the Government, although very advantageouſly ſituated, were worſe cultivated than the contiguous lands of individuals.

58. It was on theſe grounds, as well as in conſideration of the injuſtice committed againſt the original Zemindars, in the grant of theſe lands to the Company, that we reſtored to the Zemindars the Twenty-four Pergunnahs or Diſtricts, commonly called The Company's Lands, which ſurrounded Calcutta, the Zemindarry right in which was granted to the Company (to the excluſion of the former Proprietors) by Jaffier Ally Khaun.

59. No conſideration could with juſtice have been demanded by the Company from thoſe Zemindars,

Zemindars, for the reſtoration of rights of which they were originally deprived by an act of injuſtice.

60. With regard to the Havilly lands under your Preſidency, as detailed in the 321ſt, 322d, and 323d paragraphs of the Report of your Board of Revenue, we entirely concur in opinion with that Board, that theſe lands ſhould be parcelled out into eſtates, and that they ſhould be diſpoſed of gradually as may be found practicable, and converted into Zemindarry tenures, ſubject to the payment of a definite and perpetual Revenue, in the event of the amount of that Revenue being approved by the Court of Directors. The terms of ſale would include a reſerve in favour of the eſtabliſhed rights and cuſtoms of the immediate Cultivators and inhabitants of the lands; and the new Proprietors ſhould of courſe be declared ſubject to all the reſervations and reſtrictions preſcribed in the 9th and 10th paragraphs of this Letter, with regard to the Zemindars and Proprietors of land in general.

61. If no purchaſers for theſe lands ſhould appear, we are ſatisfied that it will be for the intereſts of the Company, of the occupants and inhabitants of thoſe lands, and of the country at large, that the lands ſhould be granted to individuals of acknowledged property, who would take them as Zemindarries, ſubject to the payment of a fixed Revenue to Government in perpetuity. This Revenue might be eſtimated for the preſent according to the preſent aſſets, and be ſubjected to ſuch progreſſive increaſe as from the extent of waſte land or other circumſtances might be reaſonably expected.

62. The Governor General in Council however concurs in opinion with the Board of Revenue, that no gratuitous grant ſhould be made of the lands until it ſhall be aſcertained that they cannot be diſpoſed of by ſale. Until this point be determined, the rents may be collected from the lands in ſuch manner as circumſtances may render adviſable.

63. Although ſome difference would appear to exiſt between the tenures of the Meeraſidars in the Jugheer and the Cultivators in the other Havelly lands, we are nevertheleſs of opinion that the arguments on which are founded the propoſitions of your Board of Revenue, with regard to the diſpoſal of Havelly lands, generally are equally applicable to the tenures of theſe Meeraſidars: particular care however ſhould be taken to ſecure them in all their exiſting rights.

64. It is alſo our deſire that theſe orders, with regard to the diſpoſal of the Havelly lands, and the converſion of them into Zemindarries at a fixed Revenue, ſhould be extended to the countries lately conquered from Tippoo Sultaun, as ſoon as a ſatisfactory ſtatement ſhall have been obtained of the reſources of thoſe conqueſts.

65. We are perſuaded that no increaſe of Revenue, beyond the preſent reſources of thoſe countries, can be expected from the ſyſtem of management under annual or periodical aſſeſſments. On the other hand, by converting theſe lands, as well as the lands ceded by the late Sultaun in 1792, into Zemindarry tenures, and fixing the Revenue in perpetuity on a fair eſtimate of the preſent ability of the country, we ſhall be certain of preſerving that Revenue in perpetuity, of inducing thoſe by whom it may be paid to improve the country, and of ſecuring the attachment of our new ſubjects.

66. We approve of the propoſitions of the Board of Revenue with regard to the tenures included in the Havelly lands, under the denomination of Enaum, Agraharam, and Shotrum, the lands appropriated for religious endowments and charitable purpoſes, and the lands alienated by renters and Revenue ſervants without any authority; and alſo the grants of land obtained before or after the Company's Government, which are exempted entirely from the payment of public Revenue, or aſſeſſed at a fixed rate, but reduced rate of Revenue. Tenures of a ſimilar nature exiſt in Bengal, and the propoſitions of your Board of Revenue, with regard to them, correſpond with the Regulations now in force in theſe provinces, and may be adopted by your Lordſhip in Council.

67. The Governor General in Council, on further conſideration of the inveſtigation which has been inſtituted at Fort St. George, for aſcertaining what tenures are holden under valid grants or otherwiſe, entertains great doubts of the policy of that meaſure.

68. On general principles no other authority than a Court of Juſtice ought to be veſted with ſo delicate a power as that of conducting a ſcrutiny into the titles by which individuals hold their property. The State, ſo far from benefiting by ſcrutinies ſo conducted, often ſuffers loſs; at the ſame time that the inveſtigation is frequently converted into an inſtrument of oppreſſion.

69. Thoſe who are conſcious of the invalidity of their titles, will uſe every endeavour to ſupport them by fraud and corruption; on the other hand, thoſe whoſe titles are good, who muſt neceſſarily be uncertain with reſpect to the reſult of an inveſtigation not conducted by a Court of Juſtice, may eaſily be compelled to purchaſe the favour of the Officers appointed to report upon their titles.

70. Theſe are not the only evils ariſing from ſuch ſcrutinies; beſides preventing the State from the recovery of its juſt dues, the property itſelf is rendered of leſs value to the individuals, as the apprehenſion of the recurrence of ſimilar ſcrutinies will deter the holders of the lands from improving them.

71. Good policy, and the principles of the ſyſtem which is about to be introduced into the territories under your Lordſhip's immediate government, demand that no individual ſhould be diſpoſſeſſed of property which he actually holds, until his title to it ſhall have been proved invalid by a regular ſuit in a Court of Juſtice. In all queſtions reſpecting property between the Government and its ſubjects, the Government ought to proceed for the recovery of its rights under the law by the ſame proceſs as is preſcribed in ſimilar caſes to individuals.

72. No

72. No poſſible injuries can ariſe to the public intereſts from the adoption of theſe principles. The Government in its legiſlative capacity, by framing the law in the firſt inſtance, preſcribes the ſtandard of the public rights. It is equally for the intereſts and honour of Government that it ſhould leave its rights to be determined by that ſtandard in the Courts of Juſtice.

73. Theſe principles ought not to be confined to the caſes of alienated lands, but ought to be extended to all caſes whatever in which Government may be parties with individuals in matters of property.

74. We therefore direct that the inveſtigation ſtated to be commenced into the titles of the holders of lands exempted from the payment of Revenue, be ſuſpended; and that you frame a regulation, declaring the ſpecific rules by which tenures ſhall be deemed valid or otherwiſe; and that it be made the duty of the Board of Revenue, and of the Officers under them, to proſecute in the new Courts of Juſtice for the reſumption of ſuch tenures as may appear to be holden under invalid grants.

75. The adoption of this principle will give ſecurity to all valid tenures, at the ſame time that it will lead to the diſcovery, according to regular proceſs of law, of thoſe tenures which have been fraudulently obtained.

76. Theſe inſtructions indeed correſpond with the Regulations in Bengal for the inveſtigation of the titles of the holders of alienated lands, which we have already authorized your Lordſhip in Council to adopt as the general rules for your guidance.

77. With regard to the amount of the aſſeſſment of the Havelly lands, the date for the aſſeſſment of thoſe lands, as well as of the other parts of the Company's poſſeſſions (excluſive of the recent conqueſts) referred to by your Board of Revenue in the 382d, 383d, 384th, and 385th paragraphs, and detailed in the Statements marked B and C, annexed to the Report, appear to be founded upon the moſt correct materials which you can hope to obtain, and ſhould therefore be made the baſis of your proceedings.

78. The obſervations of the late Collector of the Jagheer, on the introduction of the propoſed ſyſtem, are founded on principles of the moſt erroneous policy. We entirely concur in the remarks of your Board of Revenue on thoſe obſervations.

79. Your Lordſhip in Council having already received our inſtructions for forming the ſettlement of all Poligar countries on the baſis of your inſtructions to the Board of Revenue under date the 9th November laſt, we have at preſent nothing further to add on this head, than that your Lordſhip in Council has our ſanction to extend the principles of the inſtructions contained in this Letter, to the permanent ſettlement of the Poligar countries, as far as thoſe principles may be found applicable. The queſtion reſpecting his Highneſs the Nabob of the Carnatic's claims, on account of the Deſha Cawal Tee, will be hereafter conſidered in a ſeparate diſpatch.

80. Your Lordſhip has alſo our ſanction to proceed to form a decennial ſettlement of the country of Tanjore, to be eventually declared perpetual. The principles preſcribed in this Letter, for forming a ſettlement of the Company's immediate poſſeſſions, ſhould, as far as they may be applicable, be adopted as the baſis of the ſettlement of Tanjore.

81. The arguments uſed in Bengal relative to the expediency of reſuming, from the Landholders and all other individuals, the right of collecting the Sayer or internal duties, and of ſubſequently aboliſhing thoſe duties, are equally applicable to the countries ſubject to the immediate authority of your Lordſhip in Council, and you have our ſanction for the adoption of the meaſures.

82. Thoſe arguments, however, do not apply to the continuance of the collections of the land Cuſtoms at Fort St. George, and at the different towns and ports on the ſea coaſts. In the expediency of continuing thoſe collections we entirely concur.

83. On the grounds ſtated by your Board of Revenue, no neceſſity appears to the Governor General in Council to exiſt, for granting any compenſations on account of the reſumption and abolition of the Sayer, excepting in the caſes referred to in the 434th paragraph of the Board's Report.

84. As connected with the ſubject of the Sayer duties, we think it proper here to obſerve, that the calamities which the Northern Circars and particular parts of the Carnatic have at different periods ſuffered from a ſcarcity of grain, may be aſcribed to the decay of the tanks, reſervoirs, embankments, and other works of a ſimilar nature; to the extreme poverty of the lower claſſes of the Cultivators of the lands, and to the obſtructions exiſting to the free tranſit of grain throughout the Carnatic.

85. The permanent ſettlement of the Land Revenue, and the operation of the new ſyſtem of Government, will, we are perſuaded, remove the two firſt of theſe cauſes in the diſtricts to which the ſyſtem ſhall be applied. The operation, however, of theſe benefits will be but partial, even within thoſe diſtricts, towards preventing the return of the ſame calamities, unleſs all impediments to the tranſport of grain, throughout the countries in the Peninſula ſubject to the immediate authority or influence of the Britiſh Government, ſhall alſo be completely removed, ſo that the ſurplus produce of the country, in which the harveſt may be plentiful, may immediately be transferred to thoſe countries in which the crops may in any degree have failed.

86. The Governor General in Council is aware that the chief obſtacle to the general adoption of this arrangement, will be found in the perverſe and unaccommodating ſpirit of the Council of his Highneſs the Nabob of the Carnatic. But his Lordſhip in Council deems the free tranſport of grain to be of ſuch eſſential importance to the future proſperity of the Company's poſſeſſions, as well as of the territories of the Rajah of Myſore, of the Nabob of the Carnatic,

Carnatic, and of the Rajah of Tanjore; that we think it proper to direct that you make it an object of your particular attention, to carry this arrangement into effect throughout the whole of the Carnatic, Tanjore, Myſore, the Poligar diſtricts, and the Northern Circars. For this purpoſe it will be neceſſary to declare, as ſoon as circumſtances ſhall admit, that grain of all deſcriptions ſhall be univerſally exempt from duty, and from all moleſtation whatever in its paſſage throughout the territories of the Company, including Tanjore and the Poligar countries; and your Lordſhip in Council will be pleaſed to direct the Reſident with the Rajah of Myſore to take the neceſſary ſteps for extending the arrangement to the territories of that Prince. The Right honourable the Governor General will immediately addreſs the Nabob of the Carnatic, urging him to adopt the arrangement throughout his territories.

87. On a conſideration of the Queſtion ſtated in the 436th and 437th paragraph of the Board Report, we ſee no objection to the collection of the ſame rates of duties on the export of the reſpective Preſidencies, with this qualification, that ſuch articles, the produce of either Preſidency, the growth or manufacture of which it may be deemed an object to encourage, or which it may be for the benefit of the Preſidency importing to admit free of duty, ſhall be exempted from all duty at the Preſidency at which they may be imported.

88. Under this reſtriction the Governor General in Council will have no objections to your collecting duties of 2½ per cent. on imports from Bengal; and we ſhall take into conſideration the application of ſimilar principles to the imports at this Preſidency from Madras.

89. Your Lordſhip in Council is already apprized of the articles of Bengal export which it is our wiſh to continue exempt from duty on importation on the coaſt of Coromandel. To theſe may be added any other articles which, from conſideration of local convenience, you may wiſh to continue exempt from duty.

90. We requeſt that your Lordſhip in Council will tranſmit to us a liſt of any articles, the produce of the coaſt of Coromandel, the exportation of which it may be an object to you to encourage. To theſe we ſhall add ſuch other articles as it may be an object, on conſideration of local convenience here, to admit free of duty.

91. We entirely approve the plan of rendering the ſale of ſpirituous liquors and intoxicating drugs a ſource of public Revenue under your Preſidency. As the conſumption of theſe articles cannot be abſolutely prevented, they ſhould be taxed ſo high as to preclude, if poſſible, the immoderate uſe of them.

92. We are not aware of any local objection at your Preſidency to your adoption of this principle to the fulleſt extent.

93. The expediency of adopting the experiment recommended by your Board of Revenue in this paragraph, is a queſtion which your Lordſhip in Council will be moſt competent to decide.

94. The large Revenue which is now realized with ſo much facility in Bengal from the excluſive right of manufacturing Salt reſerved by Government, might be materially injured by admitting the coaſt Salt on any other terms than thoſe on which it is now admitted.

95. We ſhould not deem it prudent, without the moſt deliberate conſideration, to adopt any meaſure tending to affect ſo material a branch of the permanent reſources of the Company in India; we ſhall, however, give the queſtion the moſt ſerious attention. The objects which the plan has in view, namely, the reduction of the ſervice of Salt in Bengal, and the improvement of the reſources of the Britiſh territories under the immediate government of your Lordſhip in Council, are of great importance.

96. We have no heſitation, however, in authorizing you to form your permanent ſettlement on the principle, that the Company will, at ſome period of time, poſſeſs the excluſive right of manufacturing Salt from Ganjam at Cape Comorin.

97. Since the happy concluſion of the late treaty with the Rajah of Tanjore, no other obſtacle exiſts to the accompliſhment of this moſt important arrangement for improving the reſources of your Revenue, than the defective rights of the Company within the diſtricts of the Nabob of Arcot.

98. The Right honourable the Governor General will immediately addreſs his Highneſs, urging him to relinquiſh to the Company the manufacture of Salt within his territories, credit being allowed in his kiſts for the full amount of the Revenue which his Highneſs has enjoyed from this article, on an average of years.

99. We ſhould hope that the comparatively inconſiderable intereſt of his Highneſs in this queſtion, will not influence him to oppoſe any obſtacle to the adoption of an arrangement which alone might be expected to defray the additional charges of the new ſyſtem of your internal Government.

100. But if his Highneſs ſhould refuſe to accede to this arrangement, the Governor General in Council is of opinion that it will not be the leſs adviſable to retain excluſively in the hands of the Company, the manufacture of Salt in every part of the territories under your Lordſhip's Government. In the mean time the manufacture will no doubt be at leaſt as productive in the hands of the Company as it is in the hands of thoſe by whom it is now managed. We ſhould hope that the adoption of a plan ſimilar to that ſuggeſted by your Board of Revenue, in the Company's territories alone, might conſiderably increaſe the produce of this branch of Revenue.

101. The reſervation of the manufacture of Salt excluſively to Government ſhould be made a ſtipulation in the engagements of the Zemindars; and at the ſame time it would be equitable to allow them a compenſation of one-tenth of the net produce of the preſent Salt Revenue, as eſtimated by the Committee of Circuit. This tenth might be paid them from the public Treaſury, or a proportionate abatement be allowed to them in the aſſeſſments on

their eſtates. But it appears to us preferable that the abatement ſhould be granted in the laſt-mentioned mode, as it will be an alteration of the aſſeſſment of the land.

102. Both financial and political conſiderations render it adviſable that the privilege of manufacturing Saltpetre ſhould be reſerved excluſively to the Company.

103. In Bengal the Cultivators of Beetle and Tobacco pay the eſtabliſhed rents for the lands on which theſe articles are produced to the Proprietors of the eſtate. If exported beyond the Company's provinces, theſe articles are charged with the eſtabliſhed duties, but no Revenue is at preſent levied on the retail vend of theſe articles within the Company's provinces, in any ſtate. We are of opinion, however, that a Revenue might be derived from theſe articles in Bengal, ſo as to operate as a tax on the conſumption of them; and the ſubject has been for ſome time paſt under the conſideration of the Governor General in Council.

104. A tax levied on theſe articles, under the propoſed plan, could not be conſidered to interfere in any reſpect with the engagements ſubſiſting between Government and the Landholders.

105. As it appears, from the Report of your Board of Revenue, that a Revenue, in the form of a tax on conſumption, is levied on Tobacco and Beetle, both at Fort St. George and at the ſubordinate ſtations, and as we are of opinion that theſe articles, as well as Ganja, are proper objects of taxation, we concur in the ſentiments of that Board that the ſale of Beetle and Tobacco ſhould be ſubjected to regulations calculated to render thoſe articles productive ſources of Revenue. But no neceſſity appears to us for any reference or exception to theſe articles in the engagements of the Landholders, who ſhould be allowed to collect the eſtabliſhed rates of rent aſſeſſed on Beetle and Tobacco grounds, which cannot interfere with the tax upon the retail or vend of thoſe articles.

106. The Mint Cuſtoms are connected with the object of the coin; and the rate of the quit-rent of the gardens in the vicinity of Madras, and of the ground-rent in the Black Town, are, we preſume, fixed and require no regulation.

107. The abuſes in the coinage in Bengal correſpond with thoſe ſtated to exiſt on the coaſt, and have yet been only partially remedied.

108. The firſt meaſure neceſſary, with a view to the reform of the coinage at your Preſidency, would be to eſtabliſh one excluſive mint. We are perſuaded that the Rajah of Tanjore would readily reſtrict the coinage of his mint, ſo as to render it merely a nominal appendage of ſovereignty.

109. A ſimilar arrangement with regard to the mint of the Nabob of the Carnatic would alſo be neceſſary, as being the next important ſtep to the reform of the coinage. All the Revenues under the new engagements ſhould be made payable in the coin which is the ſtandard meaſure of value throughout the country. This coin we underſtand to be the Star Pagoda, and the advances for your inveſtment and for the manufacture of Salt ſhould be made in this coin; after a certain period no other coin ſhould be conſidered as a legal tender of payment. A ſtrict adherence to theſe principles, and facility afforded to individuals, in the expeditious and cheap recoinage of light coin, or coinage of bullion, would ſoon remove the evils complained of, as far as regards your gold coinage.

110. With reſpect to the ſilver coin, if the quantity exchangeable for the gold coin be not fixed by the Police authority, we would recommend that no alteration be made in this reſpect. The quantity of ſilver coin to paſs in exchange for the gold ſhould be left to find its proportion in the market.

111. The value of the copper coin, with relation to the ſilver, might be fixed, provided the quantity of copper in the coin be conſiderably below the nominal value of the coin, compared with the ſilver coin; that the coinage of it be rendered a monopoly in the hands of Government; and that the copper coin be not made a legal tender of payment unleſs in very ſmall ſums.

112. It will remain for your Lordſhip in Council to judge how far it would be practicable to enforce theſe principles with regard to the coinage under your Preſidency.

113. The obſervations of your Board of Revenue, in the 480th paragraph of their Report, with regard to what is termed the judicial ſyſtem of Bengal, are correct. The object of the Regulations paſſed in 1793 was to eſtabliſh a conſtitution, which ſhould make the beſt practicable proviſion for the enaction of good laws, and for their due adminiſtration.

114. We have no heſitation in directing that your Lordſhip in Council ſhould conſider the ſame diſtribution of the legiſlative, executive, and judicial powers of Government, the baſis of the new conſtitution of the Britiſh territories under your immediate authority.

115. It is of no eſſential importance to the ſecurity of private rights and property that a clear line ſhall be drawn between the executive and legiſlative authority of the Government. In India the Governors in Council of the ſeveral Preſidencies muſt neceſſarily act in both of theſe capacities. The regulations in Bengal ſubject certain acts of Government in its executive capacity, as well as thoſe of its Officers, to the cognizance of the Courts of Juſtice, the Judges of which are bound by ſolemn oaths to adminiſter the laws impartially between Government and its Subjects.

116. By promulgating in print all our legiſlative regulations, and by ſubjecting the Government itſelf in its executive capacity to the operation of thoſe regulations, we afford to the inhabitants of theſe provinces the beſt ſecurity compatible with our ſituation in the country for the enaction of ſalutary laws for the protection of the powers, rights, and property of the ſubject, and for the due adminiſtration of the law. In addition to the check impoſed on the legislative power by the publicity of its proceedings in India, theſe proceedings (as obſerved by your Board of Revenue) come regularly under the inſpection of the public authorities at home, who thereby poſſeſs the means of an efficient control.

117. The

117. The powers and conſtitution of the Courts of Judicature, as founded on the principles above ſtated; the limitations to the authority of the executive Officers, particularly the ſubjection of the Officers entruſted with the collection of the Revenue to the juriſdiction of the Courts; the mode of deciding petty ſuits, as well as the forms of proceeding; are amply detailed in the ſeveral regulations referred to under this head by your Board of Revenue, and in the ſubſequent modifications of thoſe regulations, as contained in the printed code. Theſe laws, being founded on general principles, are no doubt, as ſtated by your Board of Revenue, applicable in their general ſpirit to the territories under your Lordſhip's immediate government.

118. The appointment of licenſed Pleaders has fully anſwered the ends expected by the inſtitution. The perſons who may be ſelected for this office in the Courts to be eſtabliſhed under your Lordſhip's Government, will be as well qualified as the perſons originally ſelected in Bengal: at all events, an early ſelection will tend to produce perſons properly qualified. Perſons more competent will never be found at any future period, until the new conſtitution ſhall open a channel for the employment of their talents; individuals muſt be introduced into the profeſſion in order to acquire the neceſſary qualifications for the exerciſe of it.

119. It is a queſtion of the greateſt importance to determine what law ſhall be adminiſtered in the Courts to be inſtituted under your Lordſhip's authority.

120. In civil caſes little difficulty occurs; in queſtions of inheritance, marriage, caſt, or other matters affecting religious prejudices, the law of the parties muſt of courſe be made the rule of deciſion, as in Bengal. With reſpect to other civil caſes, and to the forms of proceeding, it will be ſufficient to refer your Lordſhip in Council to the regulations enacted in Bengal.

121. The Mahomedan criminal law, with certain modifications, has been made the rule of deciſion in criminal caſes throughout the Company's poſſeſſions in Bengal, including the city and diſtrict of Benares, although that city is conſidered as the metropolis of the Hindoo religion.

122. We are perſuaded alſo that (with very few exceptions) it will be adviſeable to adopt the ſame law in the territories ſubject to the immediate government of your Lordſhip in Council, under ſuch modifications as experience may ſuggeſt.

123. We are not aware that the Hindoo criminal law has in any inſtance been adopted as a practical ſyſtem, nor would it, we believe, anſwer in any reſpect the ends of public juſtice.

124. This objection to the introduction of the Hindoo law as a ſyſtem of criminal juriſprudence, renders it not only unfit to be adopted as a general code, but even as a rule for the trial of offenders profeſſing the Hindoo religion. The adoption of this law would be particularly offenſive to the Mahomedans, who have been accuſtomed to impoſe their own laws, inſtead of being ſubjected to the laws of other countries.

125. The introduction of the Engliſh criminal law, under whatever modifications, would, we are confident, be equally diſguſting to every claſs of our ſubjects. It would be in vain to expect that either Mahomedans or Hindoos would ever become acquainted with that law, or that they would ever be attached to its principles; independent of theſe objections, inſurmountable obſtacles would ariſe to the due adminiſtration of that law, from the want of perſons competent to its adminiſtration.

126. The Mahomedan criminal law was the rule of the adminiſtration of juſtice throughout the Mogul Empire. Although that law was often ill adminiſtered, and in ſome places probably never adminiſtered at all, it was nevertheleſs the avowed law of the country, as applicable to criminal caſes.

127. This obſervation is more particularly applicable to the Northern Circars, the Jaghire, and all the countries ceded by Tippoo Sultan, or conquered from that Prince.

128. Whilſt theſe countries were ſubject to their former Mahomedan rules, criminal caſes were decided with reference to the tenets of the religion of the Sovereign and to the eſtabliſhed uſages of the Mogul Empire.

129. Having found this law eſtabliſhed (however imperfectly or corruptly adminiſtered) as the rule for the trial of offences when the country came into our poſſeſſion, it will now form the moſt natural baſis of our criminal code.

130. We are certain that this law will be moſt congenial to all our Mahomedan ſubjects; and the Hindoos cannot object to its exerciſe, as they have been uniformly amenable to the Mahomedan criminal courts in every part of India to which the Mahomedan power has extended.

131. It is to be preſumed that this law, with which the Hindoos are well acquainted, and which they have always the means of ſtudying, will be preferred by them to the Engliſh common law, with which it is ſcarcely poſſible they ſhould ever become converſant.

132. Perſons ſkilled in the Mahomedan law can always be obtained from theſe provinces, (if they cannot be found in the Peninſula) to aſſiſt in its adminiſtration. This would not be the caſe were the Engliſh criminal law, or any code immediately founded on it, to be adopted.

133. Independent of theſe conſiderations, the introduction of an entirely new code of criminal law might excite ſerious alarm throughout our poſſeſſions. The meaſure would be repugnant to the fundamental principle of our policy in India, which has been to adminiſter to the natives their own laws in the mild and benevolent ſpirit of the Britiſh Conſtitution.

134. Aſſuming

134. Assuming therefore, as the basis of our criminal code, a law consecrated by the religion of one class of our subjects, and familiar to all the inhabitants of our dominions, experience and practice have enabled us in Bengal to temper and ameliorate the administration of that law, by the gradual introduction of improvements derived from the principles of British jurisprudence, and occasionally from those of the Hindoo code. We are satisfied that the same course may be pursued by your Lordship in Council with prospects of equal advantage.

135. We are aware that in Tanjore and the Polygar countries (as in Malabar) the Mahomedan law may never have been administered. In those places the law of the defendant may be made the rule for the guidance of the Criminal Courts, with any modifications which may be deemed necessary to adapt that law more effectually to the purposes of justice. This principle has been adopted in Malabar, and we herewith transmit a copy of the Criminal Code formed for that province.

136. We are of opinion, however, that the Mahomedan law, with the alterations adopted in the printed Regulations for Bengal, ought to be made the general rule for the administration of justice in criminal cases in the territories under your Lordship's immediate government; excepting in the particular instances above stated, in which local circumstances may render a deviation from the principle advisable.

137. The Governor General in Council considers it to be of the greatest importance to the maintenance of peace and good order, as well as to our political security, that the Police of the country should be superintended by Officers especially nominated by the Government.

138. The exercise of this important branch of the public authority in the hands of individuals is more particularly objectionable in the territories under your Presidency, as tending to keep alive those sentiments of independence which have characterized the Landholders, and which must be completely extinguished before they can become useful and good subjects. While any portion of public authority is allowed to devolve to them by inheritance in virtue of their possessions, they will never be brought to consider themselves as mere Proprietors of estates.

139. Independent of these important considerations, to abandon the charge of the Police of the country to the Landholders must always give rise to the most flagrant abuses. In the enquiries which preceded the resumption of this charge from the Landholders in Bengal, it was established, that the offices of Police were held chiefly by most notorious robbers, who paid large sums of money to the Zemindars, or to their Officers and dependants, for these situations; the possession of which enabled them to carry on their depredations with impunity.

140. The arrangement suggested will not prevent your Lordship in Council from deriving every assistance from the Landholders, in maintaining the peace of the country, in their individual capacity of proprietors of estates; on the contrary, a clause should be inserted in their engagements, binding them to convey to the Magistrates or to their Officers the earliest information of every circumstance affecting the good order of the country; and they should be subjected to punishment, extending in certain cases of enormity to the forfeiture of their estates, if it should appear that they had connived at robberies, or protected robbers or other disturbers of the public peace.

141. The Magistrates, and the Officers acting under them, should possess the most absolute control over all the village watchmen of every description. At the same time, these watchmen should be carefully secured in the lands, fees and allowances, of which they are stated, in the 571st paragraph of the Report of the Board of Revenue, to be in the enjoyment, so as to render their services efficient to the original purposes of their institution. These persons will no doubt become extremely useful in preserving the peace of the country under the reforms proposed by your Board of Revenue.

142. It is the primary duty and interest of the Sovereign of every country to provide for the necessary charges of good government; and we have the sanction of the Honourable the Court of Directors for making this unalterable principle of justice and policy the rule of our guidance.

143. Were mere economy the sole consideration, we are persuaded that the charges which will be incurred in applying this principle to the Company's possessions under your immediate authority, will bear no proportion to the losses now sustained from the constant accumulation of arrears of Revenue, from the progressive embarrassments of agriculture and commerce, and from the complicated evils attendant on a Government without any system of police, without any settled principle of civil or criminal justice, and without any rule for the security of the property or the lives of its subjects.

144. If no considerable increase in the Land Revenue be obtained immediately, we should hope that a progressive augmentation of all your resources must be the gradual effect of the system now to be introduced. At all events, the resources which may be reasonably expected to arise from the sale of the Havilly lands, from the tax on spirituous liquors and drugs, and from the reservation of the exclusive right of manufacturing salt, together with the reduction of all useless establishments and charges, and the adoption of the other arrangements suggested by the Board of Revenue with a view to meet the increase of expense, will more than compensate for the immediate charges attending the establishment of the new constitution. These points of laudable economy demand the most minute attention, and we are satisfied that they will receive the fullest consideration from your Lordship in Council.

145. Under

145. Under this conviction, and perſuaded that without avowed and liberal allowances to the public Officers no ſyſtem of government can prove efficient or pure, we direct that the allowances of the Judicial and Revenue Officers be fixed on the ſcale ſuggeſted in the Report of the Board of Revenue, provided that ſcale ſhall appear to your Lordſhip to be conformable to the principles ſtated in theſe paragraphs.

146. The number of Zillah Courts of Adawlut to be erected, as well as the eſtabliſhments of Miniſterial Officers to be attached to each, will of courſe be queſtions that will require your Lordſhip's particular care.

147. Having furniſhed your Lordſhip in Council with our ſentiments on all the material points ſtated in the Report from your Board of Revenue, we ſhall ſtate the titles of the ſeveral regulations which appear to us neceſſary to be paſſed, in order to eſtabliſh the firſt foundation of your internal Government, and to render its conſtitution as perfect as may be practicable in the infancy of the propoſed reform.

148. The titles of the ſeveral regulations may be varied, and other regulations relating to points to which we may not have adverted, may be added as may be found neceſſary in the progreſs of the ſyſtem.

149. We requeſt your Lordſhip in Council will be pleaſed to tranſmit to us the regulations of which the titles are ſtated in this Diſpatch, prepared in the moſt accurate and formal manner for promulgation. When we receive the regulations in this ſtate we ſhall be able to form a competent judgment of the expediency of enacting them.

150. The correſpondent regulations eſtabliſhed in Bengal in 1793, and the modifications of them by the regulations paſſed in ſubſequent years, will in general furniſh the details of moſt of the regulations for your Preſidency, of which we now proceed to enumerate the titles.

151. "A Regulation for forming into a regular code all regulations which may be enacted "for the internal government of the Britiſh territories immediately ſubject to the Preſidency "of Fort St. George." — Reg. 41 of 1793.

152. This regulation ſhould correſpond with the 41ſt regulation paſſed in Bengal in the year 1793, and ſhould ſtand as the firſt regulation in your code; in which place it ought to have ſtood in the code for Bengal.

We wiſh it to be underſtood that all regulations which ſhall be hereafter paſſed by the Governor in Council, ſhall be tranſmitted to the Governor General in Council, and receive his ſanction previous to their final adoption and promulgation at Fort St. George.

153. A ſtrict attention to this regulation, and to the regulation the title of which is hereafter ſtated, for empowering the Courts of Judicature and the Boards of Revenue and Trade to propoſe regulations reſpecting matters coming within their cognizance, is of the moſt eſſential importance. On the operation of theſe regulations will depend both the conſervation and the progreſſive improvement of your new conſtitution.

154. "A Regulation for the eſtabliſhment of Courts of Adawlut, for the trial of civil cauſes "in the firſt inſtance in the Britiſh territories under Fort St. George."

155. The conſtitution and powers of theſe Courts will be the ſame throughout the Company's territories, including the Tanjore and Polygar diſtricts, although there may be a variety of local laws neceſſary in the parts of the country in which the Courts may be reſpectively eſtabliſhed; one regulation therefore will be ſufficient for defining the powers of theſe Courts, as far as thoſe powers can in the firſt inſtance be ſettled.

156. "A Regulation for eſtabliſhing two Courts of Appeal, for trial of Appeals in civil "caſes, from the deciſions of the Zillah Courts."

157. The conſtitution of theſe Courts of Appeal being the ſame, the rules for their guidance may be included in one regulation.

158. As the regulations defining the powers of the Zillah Courts in Bengal will furniſh a ſtandard for regulating the powers of the Zillah Courts, ſo the regulations for the Courts of Appeal at this Preſidency may be applied to the Courts of Appeal at Fort St. George, with ſuch alterations as your Lordſhip in Council may judge adviſable.

159. "A Regulation for conſtituting a Sudder Adawlut or Civil Court of Judicature for "trying Appeals, in the laſt reſort, from the deciſions of the Provincial Courts of Appeal."

160. The regulations for the Sudder Dewanny Adawlut at Fort William will ſerve as a model for the Sudder Adawlut at your Preſidency.

161. Appeals from this Court ſhould lie to the Governor General in Council in Bengal, in cauſes of the nature and magnitude of thoſe in which an appeal lies from the Sudder Dewanny Adawlut in Bengal to the King in Council in England.

162. "A Regulation for the guidance of the Magiſtrates in apprehending perſons charged "with crimes or offences, and bringing them to trial."

163. The regulations for the Zillah Magiſtrates in Bengal will furniſh moſt of the details for this Regulation.

164. With regard to the ſyſtem of Police, it may be adviſable to have a diſtinct regulation for the Police of the different parts of the country in which there may be a variation in local circumſtances. Theſe rules will guide the Magiſtrates whoſe juriſdiction may extend over thoſe diſtricts.

165. The following titles are given with a view to theſe local conſiderations.

166. "A Regulation for the eſtabliſhment of an efficient Police in the Circars of Chi-"cacole, Rajamundry, Ellore, Muſtaphanagur and Moortezanagur."

167. "A Regulation for the eſtabliſhment of an efficient Police in the Company's "Jaghire."

Reg^{s}.	
3 & 4	of 1793.
8	of 1794.
36, 37, 38 & 55	of 1795.
4, 11, 13	of 1796.
2, 3	of 1798.
5, 9	of 1799.
Reg^{s}.	
5	of 1793.
5	of 1794.
37, 38 & 55	of 1795.
4	of 1796.
19	of 1797.
Reg^{s}.	
6	of 1793.
5	of 1794.
12 & 16	of 1797.
5	of 1798.
Reg^{s}.	
9	of 1793.
2 & 11	of 1796.
13	of 1797.
Reg^{s}.	
22 & 23	of 1793.
17	of 1795.
11	of 1796.
2, 6 & 8	of 1797.

168. "A Regu-

168. "A Regulation for the eſtabliſhment of an efficient Police in the Barramahal, and "Salem and Coimbetore."

169. "A Regulation for the eſtabliſhment of an efficient Police in the country of "Tanjore."

170. "A Regulation for the eſtabliſhment of an efficient Police in the countries of the "ſouthern and weſtern Polygars ſubjected to the authority of the Company's Government "by the treaty with the Nabob of Arcot of 1792."

171. "A Regulation for the eſtabliſhment of an efficient ſyſtem of Police in the country "of Canara."

Regs. 9 of 1793. 7 of 1794. 9 of 1796. 3, 4 & 17 of 1797. 2, 8 & 10 of 1799.

172. "A Regulation for the eſtabliſhment of the Courts of Circuit for the trial of "Offenders in the diviſions of (here inſert the names of the two diviſions)."

173. The rules for the Courts of Circuit in Bengal will probably in ſubſtance be applicable to theſe Courts.

174. If it ſhould be ultimately determined, that the law of the defendant, with any modifications which may be judged neceſſary, ſhould in any particular place be made the rule of punithment, it will be neceſſary to inſert clauſes to that effect for the guidance of thoſe Courts.

Regs. 9 of 1793. 6 of 1796. 14 of 1797.

175. "A Regulation for eſtabliſhing a Sudder or Chief Criminal Court for the trial of "the criminal caſes in the laſt reſort."

176. The regulations for the Nizamut Adawlut at Fort William will ſerve as a model for conſtitution of the Sudder or Chief Criminal Court at Fort St. George.

177. The law by which offenders may be tried before the Courts of Circuit, will of courſe conſtitute the rule by which the final ſentence of the Chief Criminal Court will be regulated.

Regs. 20 of 1793.

178. "A Regulation for empowering the Judges of the Zillah Courts, the Magiſtrates, the Judges of the Provincial Courts of Appeal, the Judges of the Courts of Circuit, the Judges of the Sudder Civil and Criminal Courts of Adawlut, and the Board of Revenue and the Board of Trade, to propoſe Regulations regarding matters coming within their cognizance reſpectively."

179. This regulation ſhould correſpond with the twentieth regulation in Bengal paſſed in 1793, with this addition, that the Boards of Revenue and of Trade (as intimated by the preamble) ſhould alſo be empowered to propoſe regulations to the Governor in Council, expreſsly limiting, however, this power to matters coming under the cognizance of their reſpective departments.

Regs. 7 of 1793. 8 of 1796. 8 of 1797.

180. "A Regulation for the appointment of Vakeels or Native Pleaders in the Courts of "Civil Judicature in the territories under the immediate government of the Preſidency of "Fort St. George."

Reg. 12 of 1793.

181. "A Regulation for the appointment of the Hindoo and Mahomedan Law Officers of "the Civil and Criminal Courts of Judicature."

Reg 13 of 1793.

182. "A Regulation for the appointment of the Miniſterial Officers of the Civil and "Criminal Courts of Judicature."

Reg. 18 of 1793.

183. "A Regulation for preſerving complete the Records of the Civil and Criminal Courts "of Judicature, and for requiring the Zillah and City Courts to tranſmit monthly Reports of "the Suits decided by them, to the Provincial Courts of Appeal, and for requiring the Pro-"vincial Courts of Appeal to ſubmit monthly Reports of the Appeals and Cauſes decided by "them, to the Sudder Adawlut."

Reg. 46 of 1793.

184. "A Regulation for admitting Perſons of certain deſcriptions to ſue in the Courts of "Civil Judicature as Paupers."

Reg. 47 of 1793.

185. "A Regulation for providing for differences of opinion between the Judges of the "Provincial Courts of Appeal and Courts of Circuit, and preſcribing rules with regard to "other matters connected with their official ſituations."

Regs. 40 of 1793. 36 of 1796.

186. "A Regulation for granting Commiſſions to Natives to hear and decide Civil Suits "for ſums of Money or perſonal property of a value not exceeding 50 Sicca Rupees, and "preſcribing rules for the trial of the Suits and enforcing the deciſions which may be paſſed "upon them."

Reg. 36 of 1793.

187. "A Regulation for eſtabliſhing a Regiſtry of Wills, and of Deeds for the transfer or "mortgage of real property."

Reg. 15 of 1793.

188. "A Regulation for fixing the Rates of Intereſt on paſt and future Loans."

Regs. 28 of 1793. 11 of 1797.

189. "A Regulation for prohibiting Britiſh Subjects (excepting His Majeſty's Officers "ſerving under the Preſidency of Fort St. George, and the ſeveral covenanted Servants of "the Company, and their Military Officers) from reſiding at a greater diſtance from Fort "St. George than miles, unleſs they render themſelves amenable to the Courts of "Dewanny Adawlut in Civil Suits which may be inſtituted againſt them by any of the "deſcription of perſons mentioned in Section Regulation and for enabling "Britiſh Subjects to recover any demands recoverable under the Regulations which they may "have upon ſuch perſons."

Reg. 38 of 1793.

190. "A Regulation for re-enacting with modifications the exiſting* Rules which prohibit "covenanted Civil Servants of the Company, employed in the adminiſtration of Juſtice or "in the collection of the public Revenue, from lending Money to Zemindars or other Land-"holders or Farmers of land holding Farms immediately of Government, or to the Under "Farmers or Ryots of the above-mentioned deſcriptions of Proprietors and Farmers of land, "or the Sureties of any of them; and for re-enacting with alterations the exiſting* Rules pro-"hibiting Europeans of any deſcription from holding poſſeſſion of Lands which may be "mortgaged

* Note.—If no ſuch Rules exiſt the Title muſt be altered accordingly, and muſt declare the Rules to be new enacted.

"mortgaged to them, or purchaſing or renting Lands for erecting Houſes or Buildings for "carrying on Manufactures or other purpoſes, without the ſanction of the Governor in "Council."

"A Regulation for the trial of Perſons charged with Crimes againſt the State." Reg. 41 of 1799.

"A Regulation for referring Suits to Arbitration." Reg. 16 of 1793.

"A Regulation for the guidance of the Courts of Juſtice in caſes of a difference of opinion "on the meaning and conſtruction of the Regulations." Reg. 10 of 1796.

191. For the details of the regulations to be formed under the fourteen preceding titles, it will be ſufficient to refer your Lordſhip in Council to the correſpondent regulations paſſed in Bengal in 1793, and to the regulations paſſed in ſubſequent years.

192. "A Regulation for announcing the determination of the Governor in Council to "form a ſettlement of the Land Revenue of the Britiſh poſſeſſions under the immediate "government of the Preſidency of Fort St. George, and for declaring that the ſaid ſettle- "ment ſhall be perpetual in the event of its being approved by the Honourable the Court of "Directors." Reg. 1 of 1793.

193. This regulation ſhould be formed on the model of the proclamation inſerted in the firſt regulation paſſed in Bengal in 1793.

194. We conceive that nearly the whole of the ſtipulations contained in that proclamation, from their general nature, will apply in ſubſtance to all the territories under the Preſidency of Fort St. George, and the regulations ſhould declare thoſe ſtipulations to be the baſis of all the ſettlements to be formed.

195. With regard to the details of the ſettlements, the difference in local circumſtances in the ſeveral parts of your territories may render it expedient that the rules for the ſettlement in each diſtrict or diviſion, in which peculiar cuſtoms and uſages with regard to the Revenue prevail, ſhould be formed into a ſeparate regulation.

196. Each of theſe regulations ſhould refer to the ſtipulations in the general regulation above ſuggeſted, announcing the eventual permanency of the ſettlement, and ſhould ſpecify the details of the agreements between the Government and the Zemindars or other Landholders or Farmers, and alſo the rights of the Ryots and Cultivators in their reſpective lands, as far as your preſent information on the ſubject may extend.

197. The titles of the regulations which it appears to us ſhould be formed on this principle are the ſix following:

198. "A Regulation for forming a decennial ſettlement of the Circars of Chicacole, "Rajamundry, Ellore, Muſtaphanagur and Moortezanagur; and for converting the Com- "pany's Havilly lands in the ſaid Circars into Zemindarries, and forming a decennial ſettlement "of the ſame; and for declaring the ſaid ſettlements perpetual in the event of their being "approved by the Honourable the Court of Directors." Reg. 8 of 1793.

199. "A Regulation for converting the Lands in the Company's Jaghire into Zemindarries, "and for forming a decennial ſettlement of the ſaid Zemindarries.

200. "A Regulation for converting the ceded and the conquered countries of Barramahal, "Salem and Coimbatore, into Zemindarries, and forming a decennial ſettlement of the ſame; "and for declaring the ſaid ſettlement perpetual in the event of its being approved by the "Honourable the Court of Directors."

201. "A Regulation for forming a decennial ſettlement of the country of Tanjore, and "for declaring the ſaid ſettlement perpetual in the event of its being approved by the "Honourable the Court of Directors."

202. "A Regulation for forming a decennial ſettlement of the countries of the ſouthern "and weſtern Poligars ſubject to the authority of the Company's Government by the treaty "concluded with his Highneſs the Nabob of Arcot under date the 30th July 1792."

203. "A Regulation for forming a decennial ſettlement of the country of Canara, and "for declaring the ſaid ſettlement perpetual in the event of its being approved by the "Honourable the Court of Directors."

204. "A Regulation for preſcribing rules for the conduct of the Board of Revenue." Regs. 2 of 1793.

205. As the general rule for the conduct of the Collectors throughout the country will be the ſame, one general regulation containing thoſe rules applicable to all the Collectors will be ſufficient. The ſeveral rules contained in the ſecond regulation paſſed in Bengal in 1793, will perhaps be found, with ſome alterations, applicable to the Board of Revenue and to the Collectors at Fort St. George. 58 of 1795.

206. "A Regulation for eſtabliſhing in each Zillah an Officer for keeping the Records in "the native languages, which relate to the public Revenue, and preſcribing rules for the "conduct of the Keepers of the Records." Regs. 21 of 1793. 15 of 1797.

207. The twenty-firſt regulation paſſed in Bengal in 1793 will aſſiſt your Lordſhip in Council in framing this Regulation.

208. "A Regulation for the recovery of Arrears of the public Revenue aſſeſſed upon the "lands, from Zemindars and other Proprietors of lands, and Farmers of land holding farms "immediately of Government." Regs. 14 of 1793. 3 of 1794. 35 of 1795. 7 of 1799.

209. The fourteenth regulation of 1793, and the alterations ſubſequently made in that regulation (as detailed in the regulations paſſed in ſubſequent years) will furniſh your Lordſhip in Council with full information as to the means adopted in Bengal for enforcing payment of the public dues.

210. It will be a queſtion for your Lordſhip in Council to conſider, how far it will be expedient to declare Zemindars and other Proprietors of land exempt from perſonal confinement on account of arrears of Revenue, as is the caſe in Bengal.

211. This

211. This exemption was granted to the Landholders from the conſideration that their lands muſt always prove a ſufficient ſecurity for the diſcharge of the public dues; that the character of a Landholder was thereby rendered more reſpectable, and that landed property would become more valuable, and a more deſirable ſpecies of property than it had ever been before eſteemed when the poſſeſſors of land were ſubject to every ſpecies of degrading coercion. Theſe expectations have been fully anſwered.

212. If your Lordſhip in Council ſhould deem it expedient to allow a ſimilar exemption from confinement in the countries under your immediate authority, it might at the ſame time be adviſable, under the preſent character of the Landholders, to qualify the general rule, by reſerving to Government a power of confining defaulting Landholders in ſpecial caſes, in which, from circumſtances, you may find it neceſſary to have recourſe to that mode of coercion.

Regs. 17 of 1793. 35 of 1795. 7 of 1799. 213. "A Regulation for empowering Landholders and Farmers of land to diſtrain and ſell "the perſonal property of Under Farmers, Ryots, and dependant Talookdars, and (in certain "ſpecified caſes) their Sureties, for arrears of rent or Revenue; and for preventing Landholders "and Farmers of land confining or inflicting corporal puniſhment on their Under Farmers, "Ryotts, and dependant Talookdars, or their Sureties, to enforce payment of arrears."

214. The rules contained in the ſeventeenth regulation of 1793, with the amendments, founded on experience, contained in the thirty-fifth regulation of 1795 and the ſeventh regulation of 1799, are calculated to enable individuals of every deſcription to collect their juſt dues, without at the ſame time giving them the means of committing abuſe and oppreſſion. Theſe rules, with modifications adapted to local circumſtances, may, we conceive, be made general throughout the ſeveral diſtricts under your Lordſhip's authority.

Reg. 24 of 1793. 215. "A Regulation for determining the continuance of the Penſions heretofore paid by "the Proprietors or Farmers of lands, but included in the Jumma or Revenue payable to "Government."

Regs. 1 & 27 of 1793. 216. "A Regulation for the reſumption and abolition of the Sayer, or internal duties and "taxes, throughout the territories immediately under the government of the Preſidency at "Fort St. George, and for granting compenſations to ſuch perſons as may be deemed "entitled to any compenſations in conſequence of the ſaid meaſure."

Regs. 42 of 1793. 39 of 1795. 1 of 1797. 217. "A Regulation for the collection of the land and ſea Cuſtoms at Fort St. George, "and the ſeveral ports and places on the ſea coaſt.

Reg. 3 of 1794. 218. "A Regulation for enabling the Collectors to recover from native Officers employed "under them, public money or papers which ſuch Officers may embezzle or retain."

219. The rules adopted in Bengal for the purpoſes ſtated in this title will be found in the third regulation of 1794.

Regs. 1 & 45 of 1793. 20 of 1795. 5 & 12 of 1796. 7 of 1799. 220. "A Regulation for diſpoſing of Lands ſubject to the payment of Revenue, and of "Lands held exempt from the payment of Revenue, at public ſale, purſuant to the decrees "of the Courts of Juſtice."

Regs. 1 & 25 of 1793. 221. "A Regulation for the diviſion of Eſtates paying Revenue to Government, and for "allowing two or more Proprietors of ſhares of an Eſtate to hold their ſhares as a joint un-"divided Eſtate."

Regs. 1 & 19 of 1793. 58 of 1795. 222. "A Regulation for determining and trying the validity of the Titles of perſons hold-"ing, or claiming a right to hold lands exempted from the payment of Revenue to Govern-"ment, under grants not being of the deſcription of thoſe termed Badſhahee or royal, and "for determining the amount of the annual aſſeſſment to be impoſed on lands ſo held which "may be adjudged or become liable to the payment of public Revenue."

Regs. 1 & 37 of 1793. 58 of 1795. 223. "A Regulation for determining and trying the validity of the Titles of perſons hold-"ing or claiming a right to hold Altumgah, Jaghire, and other lands, exempt from the pay-"ment of public Revenue under grants termed Badſhahee or royal, and for determining "when certain grants of that deſcription ſhould be conſidered to have expired; and for "fixing the amount of the public Revenue to be aſſeſſed upon the lands the grants for "which may expire or be judged invalid."

Reg. 48 of 1793. 224. "A Regulation for forming a Quinquennial Regiſter of the Zemindarries and other "landed Eſtates in the Britiſh territories, under the immediate government of the Preſi-"dency of Fort St. George, ſubject to the payment of public Revenue; and of the amount "of the annual Revenue payable to Government from each eſtate during the period of the "decennial ſettlement, and eventually in perpetuity."

Reg. 44 of 1793. 225. "A Regulation for prohibiting the granting of Leaſes or Pottahs for a term exceeding "ten years; and in caſes of lands being diſpoſed of at public ſale for the diſcharge of the "arrears of public Revenue, for rendering null and void all engagements (with certain ex-"ceptions) ſubſiſting between the defaulting Proprietor and his Under Tenants, Farmers "and Ryots, for the payment of rent or Revenue, on account of the lands ſo ſold."

Reg. 49 of 1793. 226. "A Regulation for preventing Affrays reſpecting diſputed Boundaries."

Reg. 33 of 1793. 227. "A Regulation preſcribing rules for repairing Tanks, Water-courſes and Embankments, "which are kept in repair at the public expenſe, and for encouraging the digging of tanks "and the making of new embankments, or other works of a ſimilar nature, for promoting "cultivation."

Regs. 1, 10 & 50 of 1793. 3 & 7 of 1796. 228. "A Regulation for the eſtabliſhment of a Court of Wards for the management of the "Eſtates of diſqualified Landholders."

Regs. 34 of 1793. 1 of 1794. 7 & 10 of 1797. 229. "A Regulation for levying a Tax upon all intoxicating Liquors and Drugs, and for "preventing the illicit manufacture or vend of them."

230. "A Regu-

230. " A Regulation for reſerving to Government the excluſive privilege of manufacturing " Salt, and preſcribing rules for the conduct of the Collectors or other perſons appointed to " ſuperintend the manufacture, and of all perſons employed or concerned in the proviſion " of Salt on account of Government." Regs. 29 of 1793.

231. " A Regulation for preventing the illicit manufacture or importation of Salt." Reg. 30 of 1793. 40 & 52 of 1795.

232. " A Regulation preſcribing rules for the conduct of the Commercial Reſidents and " Agents, and all perſons employed or concerned in the proviſion of the Company's inveſt- " ment." Reg. 31 of 1793.

233. " A Regulation for the reform of the Gold, Silver, and Copper Coinage, in the Britiſh " territories under the immediate government of the Preſidency of Fort St. George." Reg. 35 of 1793.

234. From the connection which neceſſarily ſubſiſts between the different regulations which collectively are to form the new conſtitution of your internal Government, it will be requiſite that all the regulations the titles of which are above ſtated, as well as any additional regulations which you may find neceſſary to form the firſt foundation of the new ſyſtem, ſhould bear the ſame date, in the ſame manner as the regulations paſſed on the eſtabliſhment of the new conſtitution in Bengal in 1793.

235. It will be neceſſary, however, that the ſettlement of your Land Revenue, or at leaſt of the important branches of it, ſhould be concluded before your Courts of Judicature can be eſtabliſhed, or the general ſyſtem be introduced.

236. The premature introduction of the judicial eſtabliſhments, if not detrimental to their object, would at leaſt be comparatively uſeleſs, and the expenſe of them would be unneceſſarily incurred.

237. A great proportion of the moſt important rights and privileges to which the new Courts are intended to give ſecurity, are to be conceded by the terms of the ſettlement; and the grant of thoſe rights and privileges in the firſt inſtance will beſt explain to your native ſubjects the object and advantages of the new judicial inſtitutions, and of the whole frame of your reformed Conſtitution.

238. With theſe favourable impreſſions they will be leſs liable to be alarmed or to be diſſatisfied at the ſubſequent eſtabliſhment of any parts of the ſyſtem, of which they may be unable, from ancient prejudices and habits, to form a juſt comprehenſion.

239. Although the regulations in no reſpect reſtrict the executive authority of the Government, in forming the ſettlement of the Land Revenue in the firſt inſtance, it is adviſeable that the Agents employed to make that ſettlement ſhould unite all the powers of Government in their own perſons, in order to obviate the embarraſſments which might be occaſioned by intereſted or ill-diſpoſed individuals, were any means afforded of counteracting the eſtabliſhment of the ſyſtem.

240. Independent of theſe conſiderations, the execution of a meaſure of ſo much importance to the public intereſts, and to the happineſs of the numerous body of people concerned in the cultivation of the country, ought to be confided only to the moſt able and experienced of your civil ſervants, whoſe time and exertions it will fully engage.

241. During the progreſs of the ſettlement, your Lordſhip in Council will have time to prepare all the different regulations which are to conſtitute the ſyſtem, and to obtain the final ſanction of the Governor General in Council for their adoption. When that ſettlement ſhall have been concluded, the Courts of Judicature may be eſtabliſhed, and the whole ſyſtem be brought into operation. The moſt able and experienced of your ſervants in the department of Revenue will then be transferred to the judicial offices, for which the knowledge neceſſarily acquired by them in the formation of the ſettlement will render them more peculiarly qualified; the charge of managing and collecting your Revenue in its different branches will then properly devolve on the civil ſervants, whoſe appointments to the ſervice are of more recent date.

Fort William,
the 31ſt December 1799.

We have the honour to be, &c.

Extract of a Letter from the Right honourable the Governor General to the Right honourable Lord Clive, &c. dated the 8th January 1800.

1. After the fulleſt conſideration of the Report of your Board of Revenue, I now have the honour to tranſmit to your Lordſhip a detailed plan for the preliminary arrangement of a new ſyſtem of government for the territories ſubject to your immediate authority. This plan is contained in the Diſpatch from me in Council of the 31ſt December 1799, and I truſt it will enable you immediately to commence the ſalutary work which it has been reſerved for your Lordſhip's happy adminiſtration to accompliſh at Fort St. George. The very able and comprehenſive Report of your Board of Revenue, and the intelligent and ſatisfactory Letters of Mr. Webbe to Mr. Barlow, afford abundant proof that your ſervice can ſupply both knowledge and talents ſufficient to the execution of the great plan in my contemplation, without the aid of any perſon deputed from Bengal, and without requiring the attendance of Mr. Cockburne or of any other of your public Officers at this Preſidency. I am ſatisfied that I ſhall not find the zeal and diligence of your ſervice inferior to its other qualifications; much of both will be required at the firſt introduction of a reform adverſe to the prejudices, habits and intereſts, of ſo many of your ſubjects, as well European as native. The Diſpatch of the 31ſt ultimo comprehends the whole outline of the fundamental points of your propoſed conſtitution; the details muſt be filled up at Fort St. George; and one reference to me will probably enable your Lordſhip to fix the ſettlement on its firſt

principles. You will neceſſarily frame your proclamation (after due enquiry) as the foundation ſtone of the whole fabrick, and you will tranſmit it to me previous to publication, when I will return it to you without delay.

2. I have not ſent Mr. Tucker to you, not only becauſe I am perſuaded his preſence at Fort St. George is unneceſſary, but becauſe I wiſh to leave to your ſervice the full and undivided credit of its own reform. I truſt that this motive will be duly appreciated at Fort St. George, and that alacrity and ardour will be ſtimulated to ſuch exertions as ſhall ſatisfy the world that you are not leſs equal to the arts of peace, internal polity, and wiſe government, than you have proved yourſelves to be to the moſt extenſive and vigorous military operations. If, however, you ſhould ultimately wiſh for any aſſiſtance from hence (either native or European) I will readily contribute whatever can be ſpared.

3. I wiſh to meet the queſtion of increaſing the general ſcale of allowances at Fort St. George on the faireſt and broadeſt principles. Your Civil ſervice muſt be rendered an object of honourable ambition and competent avowed profit, before it can become a proper inſtrument of pure government over a large empire. Your Lordſhip will perceive that my official Diſpatch of the 31ſt affords you the opportunity of bringing the queſtion before me in detail, and I ſhall not ſhrink from its deciſion. It is for narrow views and ſhort ſighted policy to practice that fallacious economy which leaves to the public Officers no alternative but poverty or diſhonour. But it will be more wiſe, as well as a more juſt and moral principal of ſtate, to conſider the great increaſe of Revenue which the providential iſſue of the war has placed in our hands, as a fund deſtined to the improvement of our ſervice and to the proſperity and happineſs of our ſubjects of every deſcription, as well thoſe who have ſo long ſuffered under the imperfections of our own Government as thoſe whom we have recently reſcued from the barbarous deſpotiſm of our enemy. No better return can be made by us for the ſignal ſucceſs of our arms, than to convert the reſources derived from our conqueſts to the purpoſe of purifying the adminiſtration of civil and criminal juſtice, of founding and ſecuring the rights of property, and providing ſafeguards for the lives and liberties of thoſe ſubjected to our power. Power ſo uſed muſt be durable; while the purſuit of oppoſite maxims would be little ſhort of a diſqualification of ourſelves for the exerciſe of ſovereignty. I will not at preſent trouble your Lordſhip with any further obſervation on this intereſting ſubject, intending ſoon to communicate to you ſeveral ſuggeſtions intimately connected with it; but not of ſo preſſing a nature as to require any delay of this Diſpatch, which I forward by ſea and land.

4. I cannot, however, conclude without offering to your Lordſhip my congratulations on the proſpect now opened to you of contributing ſo eſſentially to the welfare of the people committed to your particular charge, and without expreſſing my ſatisfaction and confidence in being enabled to convey my ſentiments on this moſt important and arduous occaſion, through ſo honourable and ſecure a channel as that of an adminiſtration conducted by you.

(A true Extract.)

(Signed) *B. Wyatt*,
Aſſiſt.

Appendix, No. 21.

TREATY with the Nabob of Surat, dated 13th May 1800.

Articles of Agreement between the Honourable Eaſt India Company and their Succeſſors, and the Nawaub Naſur ud Deen Khan, &c. &c. and his Heirs and Succeſſors, for the better adminiſtration of the Government of the City of Surat and its Dependencies.

WHEREAS the Honourable the Engliſh Eaſt India Company have been ſubjected to a heavy expenſe for the protection of the city of Surat; and whereas the exiſting ſyſtem of internal government in the ſaid city has been found inadequate to the protection of the perſons and property of the inhabitants; and whereas the Right honourable the Earl of Mornington, Governor General of the Britiſh poſſeſſions in India, and the Nabob Naſur ud Deen, &c. are mutually deſirous of providing more effectually for the external defence of the city of Surat, and for the ſecurity, eaſe, and happineſs of the inhabitants; the following Articles of Agreement are concluded, on behalf of the Honourable Engliſh Company and their ſucceſſors, by the Honourable Jonathan Duncan, Governor of Bombay, veſted with full powers for that purpoſe by the ſaid Governor General on the one part, and by the Nabob Naſur ud Deen and his heirs and ſucceſſors on the other part.

Firſt.—The friendſhip ſubſiſting between the Honourable Engliſh Company and the Nabob Naſur ud Deen Khan, &c. &c. is hereby ſtrengthened and confirmed; and the friends and the enemies of one ſhall be conſidered to be the friends and the enemies of the other.

Second.—The Nabob ud Deen agrees that the management and collection of the Revenues of the city of Surat, and the territories, places, and other dependencies thereof, the adminiſtration of civil and criminal juſtice, and generally the whole civil and military Government of the ſaid city and its dependencies, ſhall be veſted for ever entirely and excluſively in the Honourable Engliſh Company.

Third.—It is agreed that the Nabob ſhall be treated on all occaſions with the ſame reſpect and diſtinction as his predeceſſors.

Fourth.

Fourth.—The Engliſh Company agree to pay to the Nabob Naſur ud Deen and his heirs, out of the Revenues of Surat and its dependencies, in four equal quarterly payments, one lack of Rupees annually; which ſhall be conſidered to be the firſt charge payable from the ſaid Revenues. The Company alſo engage to pay to the ſaid Nabob and his heirs, in addition to the above-mentioned lack of Rupees, a proportion of one-fifth of the annual Revenues now ariſing, or which may hereafter ariſe from the ſaid city and its dependencies, after deducting the ſaid lack of Rupees, the ſum payable to the Mahrattas, and the charges of collection. The reſidue of the Revenues, after the foregoing deductions, ſhall be at the diſpoſal of the ſaid Company.

Fifth.—In order that the Nabob may at all times have full ſatisfaction in reſpect to the Revenues of Surat and its dependencies, he the ſaid Nabob ſhall be at liberty to inſpect all the accounts thereof from time to time, or to ſtation a Vakeel or Accountant, at his own expenſe, in all or any of the offices of collection, for the purpoſe of taking and tranſmitting to his Excellency copies of all or any of the accounts of the ſaid Revenues.

Sixth.—Courts ſhall be eſtabliſhed for the due adminiſtration of Civil and Criminal Juſtice; which Courts, agreeably to the ſtipulations in the ſecond article, ſhall be under the ſole authority of the Engliſh Eaſt India Company. The ſaid Court ſhall be compoſed of Officers to be appointed by the Governor in Council of Bombay for the time being, and ſhall be conducted according to ſuch ordinances and regulations (framed with a due regard to the exiſting laws and uſages of the country) as ſhall from time to time be publiſhed by the ſaid Governor in Council.

Seventh.—In complaints brought before the Courts of Juſtice, in which it ſhall appear either by the application of the Nabob, or the repreſentation of the defendant, at or before the time of giving in his or her anſwer, or by the petition of the complainant, that both parties are relations or ſervants of the Nabob, it is agreed that ſuch parties ſhall in the firſt inſtance be referred for juſtice to the Nabob, or to any perſon he may appoint to diſpenſe it. Any complaint againſt the relations or immediate ſervants of the Nabob, by perſons of a different deſcription, ſhall in the firſt inſtance be made to the chief Civil Servant at Surat, who ſhall refer it to the Nabob; who hereby engages to order an immediate inveſtigation to be made; or in caſe the parties ſhould deſire it, to order the diſputes to be referred to a proper arbitration, the Nabob engaging to bring it to a direct iſſue, and to carry the ſentence or award, if unfavourable to his relation or ſervant, into immediate execution.

By order of the Right honourable the Governor General in Council.

(Signed) G. H. BARLOW,
Chief Secretary to the Govern^t.

Appendix, No. 22.

Extract Letter from the Court of Directors, to the Governor in Council at Bombay, (Political Department); dated 15th February 1794.

Para. 12. AN upright and ſteady adminiſtration of juſtice is above all others the firſt conſideration in forming a ſyſtem for the happineſs of thoſe new ſubjects, and with that view we tranſmit you a copy of the Regulations which have been propoſed by Lord Cornwallis, and ſubmitted to our conſideration as applicable to the provinces under the Bengal Government, and you will report to us how far the principles they proceed upon appear to you applicable to the ſubjects either formerly or recently brought under our Government of Bombay. We indeed flatter ourſelves that the knowledge Mr. Duncan and Mr. Boddam have of thoſe regulations, and their attention having been drawn to the ſubject by the Inſtructions of Lord Cornwallis, will have induced the Commiſſioners to have anticipated our wiſhes in this reſpect.

Appendix, No. 23.

TREATY or Agreement with the Nabob of Oude, as ſpecified in Extract Letter from the Governor General in Council at Bengal (Secret Department); dated 17th May 1787; with Encloſure, and Letter from the Nabob, dated 21ſt July 1787.

Para. 5. No. 2. is a Tranſlation of a Letter from Lord Cornwallis to the Nabob Vizier, containing his Lordſhip's arrangements with Hyder Beg Khan. The following are the heads of the agreement which we conſider as ſettled.

6. That the troops ſtationed at Futty Ghur ſhall continue, and that the Vizier ſhall diſcharge ſo much of his own Army as will allow for that additional expenſe.

7. That after the 1ſt March laſt, the whole ſum to be paid annually by the Vizier to the Company ſhall be 50 lacks of Fyzabad ſixteen Sun Sicca Rupees, including the charges for the brigades, thoſe of the Reſidency, the allowance to Saadut Ally Khan, and the ſtipends of the Rohillas. There is to be no exceſs, unleſs the Vizier ſhall demand more forces from the Company. In that caſe the increaſe is to be provided for on a fair eſtimate. If either of the two brigades or corps of cavalry ſhould be recalled, or any conſiderable diminution in their

their numbers ſhould take place, the Company are to allow the Vizier for the decreaſe of the expenſe from the ſum of 50 lacks, agreeable to a fair valuation.

8. The arrears due to the Reſidency, to the troops, to Saadut Ally Khan, to the Rohillas, and to Lieutenant Anderſon, are to be paid to the 1ſt March; but the other arrears charged to the Vizier are to be ſtruck out, and no longer conſidered as a demand of this Government on his Excellency.

9. A Reſident is to remain at his Excellency's Court, but it being a ſyſtem now declaredly and poſitively eſtabliſhed, that the Company ſhall not interfere in any reſpect in the details of the Vizier's Government, ſtrict orders are to be ſent to him neither to interfere himſelf nor to ſuffer any interference for any public or private claims of Britiſh ſubjects, or perſons under our authority. The whole management of the Vizier's country is left to his Excellency and his Miniſters, and no appeals from any of its inhabitants are to be received by this Government. No European is to be permitted to reſide in the Nabob's dominions, without the written permiſſion of the Governor General.

10. The fourth article of the treaty of Chunar relative to Furruckabad is to be adhered to, that is, the Engliſh Reſident is to be recalled from thence, either now or at the end of the year, and no other appointed in his ſtead. The Nabob Vizier is to pay due regard to the rights of the Nabob Mozuffer Jung, and allot a ſufficient ſum from the Revenues of the country for his honourable maintenance; and, as the mother of the Nabob Muzuffer Jung, his brother Dil Dilure Khan, and Deep Chund, late Dewan, have given proof of their attachment to the Company, and Dil Dilure Khan has become an object of the Nabob's reſentment on this account, a proviſion or penſion is to be ſettled on them out of the Revenue, ſo as to make them independent of the Nabob, and the ſame is to be paid them by the Reſident at Lucknow.

To the Vizier.

[Written 15th April 1787.]

The treaty concluded between the Engliſh Company and the Nawab Sujah ul Dowlah, was founded on conſultations of mutual advantage to both parties, and the ſame principle has continued to operate in confirming and improving the friendſhip and alliance between the Company and your Excellency; a connexion formed with a view to the intereſts of both Governments ought to be perpetual: for this reaſon, ſince my appointment to the control over affairs here, my intentions have been directed towards meaſures tending to ſupport and ſtrengthen this friendly ſyſtem.

As I conſider the Company's territories and thoſe of your Excellency as the ſame, the protection of your Excellency's dominions is abſolutely neceſſary, as from its ſituation, the boundary of the whole, it is more expoſed to foreign attacks. This protection cannot be effected in a proper manner without the aſſiſtance of the Company's troops; and I therefore beg leave to repreſent to your Excellency ſuch circumſtances as have after mature reflection occurred to me. With reſpect to the troops ſtationed at Futty Ghur, which had been withdrawn as ſtipulated in the treaty of Chunar of 1781, I adviſe that they ſhall not be recalled, but continued. I make this propoſal upon a conviction that, from the extent of your Excellency's dominions, the Engliſh forces now ſtationed there, are requiſite for their defence. Although there is no proſpect of any attack on your Excellency's territory at preſent, its ſecurity muſt ultimately depend upon the ſtrength of the force ſtationed for its protection, and while this is ſufficient, no one will dare to entertain views of hoſtility againſt your Excellency. Although the bravery and diſcipline of the Engliſh troops on all occaſions are well known, and have been proved even when their enemies have been on the proportion of twenty to one, and by the bleſſing of God they will always triumph over their enemies;

From the Nawaub Vizier to Earl Cornwallis.

[Received 21ſt July 1787.]

Your Lordſhip's friendly letter, every word of which breathes ſtrength of friendſhip, and every ſyllable contains a performance of the duties of intimacy and cloſe connection, arrived in a happy hour, and afforded me infinite ſatisfaction. Its contents are, that it is the intention of the Company, and alſo your Lordſhip's firm reſolution, that there ſhould be no interference in the detail of my government. That the reſident at Lucknow ſhould receive a poſitive order, that neither from himſelf nor from any other gentleman, nor from any perſon concerned with your Lordſhip's Government, ſhould any kind of interference take place; that leaving my adminiſtration entirely to myſelf and my Miniſters, all interference from others ſhould be ſtopped, and repreſenting the particulars of every matter which was contained in your Lordſhip's heart, the Nawaub Hyder Beg Khan has fully explained to me the particulars of your Lordſhip's kindneſs and magnanimity, which form the ground of your Lordſhip's ſettlement of my affairs, and has occaſioned me an exceſs of pleaſure and happineſs. I who have day and night received ſuch happineſs from a recollection of your Lordſhip's goodneſs, now enjoy ſuch pleaſure from perceiving your kindneſs, and am ſo thankful for it, that it would require volumes to expreſs a ſmall ſhare only. It is well known, that from the life-time of the deceaſed Nawaub until the day of his death and the commencement of my adminiſtration, the friendſhip with the Engliſh gentlemen has been perfect, ſtrong, and ſincere, and by the help of Providence will every day increaſe. At this time that ſo great a Chief, poſſeſſed of divine wiſdom and underſtanding, is arrived with full power and authority for the arrangement of this country, it may be very well conceived that I underſtand ſuch an arrival to have happened ſimply from my own good fortune, and entertain the moſt perfect confidence that all my affairs will be ſettled to my own ſatisfaction. With

reſpect

enemies; yet ſince at all times chance of war is doubtful, prudence and wiſdom require that every poſſible means ſhould be uſed to determine it in our favour. Your Excellency muſt be ſenſible that there is no compariſon between the troops of the Company and thoſe in your Excellency's ſervice, and that without the aſſiſtance of the former, your dominions and authority would be inſecure. I am convinced that if your Excellency conſiders theſe opinions, you will be ſenſible of the propriety of my propoſition, and approve the continuance of troops whoſe valour and diſcipline can be relied on, in preference to thoſe who are unſkilful and undiſciplined; and I doubt not but your Excellency will agree to the additional expenſe of effective troops, where the object is the defence of the country. For this reaſon I do not heſitate to recommend to your Excellency to diſcharge ſo much of your own Army as will allow for the additional expenſe attending the continuance of theſe effective troops: your Excellency muſt alſo be ſenſible that the ſums neceſſary for the pay of theſe troops are expended in your dominions.

The ſole object of this propoſition is to provide, in an effective manner, for the defence of your Excellency's country; and your Excellency muſt be convinced of the benefits derived from our protection; ſince, whilſt all other parts of Hindoſtan have been involved in war, and expoſed to the devaſtations attending it, your Excellency's dominions have remained in the fulleſt enjoyment of peace and ſecurity. Many other arguments of the greateſt weight might be urged in ſupport of my propoſition; but ſuch is my opinion of the force of thoſe I have alledged, that I truſt they will make the ſame impreſſion on your Excellency, and that there is no neceſſity to urge others.

It is my firm intention not to embarraſs your Excellency with further expenſe than that incurred by the Company, from their connection with your Excellency, and for the protection of your country, which by the accounts, I find amounts to 50 lacks of Fyzabad 16 ſun Sicca Rupees annually. In this ſum are concluded the allowance to the Nawaub Saadut Aily Khan, the ſtipend of the Rohillas, and the expenſes of the Reſidency on the part of this Government; in ſhort, it is my intention, from the date on which this new agreement ſhall take place, your Excellency ſhall not be charged with any exceſs on this ſum of 50 lacks of Sicca Rupees; and that no further demand ſhall be made: if your Excellency hereafter ſhall find it neceſſary to demand any more forces from the Company, your Excellency will pay the exceſs upon a fair eſtimate; and if either of the two brigades or corps of cavalry ſhall be recalled, or any conſiderable diminution in their force ſhall take place, I will allow for the decreaſe of the expenſe from the ſum agreed to by your Excellency, agreeable to a fair calculation. In order that no grounds for a difference in opinion or doubt may remain as to the real meaning of this article, I think it neceſſary to inform your Excellency, that whenever there is a neceſſity for any alteration in the arrangement of theſe troops, either

reſpect to the continuance of the troops ſtationed at Futteghur, which your Lordſhip has written with ſuch greatneſs and magnanimity, that they may remain as heretofore, I have perfectly underſtood. Notwithſtanding, from the great weight of expenſe which my Government has experienced every year from theſe troops, and the negociations which have paſſed with former gentlemen on this ſubject in particular, and the manner in which this matter was ſettled after ſo much altercation, which doubtleſs your Lordſhip is acquainted with, I have every hope, in every ſituation, for advantage and proſperity from your Lordſhip, and conceive it neceſſary to repreſent the particulars of them to you; but having heard of your Lordſhip's intention to come to this quarter, which is the greateſt deſire of my heart, and from which I receive the greateſt pleaſure, I have poſtponed any mention of theſe matters until that happy time; and now conſider it neceſſary firſt to procure your Lordſhip's good will, afterwards, that you will mention from your great goodneſs and grandeur, which is univerſally known and gives ſatisfaction and eaſe to my heart, that which will tend to my proſperity and happineſs, and meet with your approbation: therefore, with a view to preſerve your Lordſhip's good will and ſatisfaction, I agree to the continuance of the troops now ſtationed at Futty Ghur and Cawnpore, and to their expenſes, and the ſtipend of my brother Meer Saadut Ally Khan Behader, the Tuncaws of the Rohillahs, the diſburſements of the Reſidency at Lucknow and other gentlemen, and the Reſident with his Majeſty and Scindia, the expenſes of the Dawk, &c. which your Lordſhip has fixed at 50 lacks annually for me to pay. Your Lordſhip has alſo ſaid that my expenſes ſhould not exceed the ſum of 50 lacks of Rupees, and that nothing further ſhould be demanded of me; and that whenever either of the two brigades or corps of cavalry ſhould be recalled, or any material diminution ſhould take place in thoſe troops, a deduction ſhall be made agreeable to eſtimate from the ſum of 50 lacks; I agree to this, and ſend the Kiſtbundy; and I am well convinced alſo that your Lordſhip will be kind and favourable towards me in whatever will tend to my eaſe and proſperity. I have not anſwered every particular of your Lordſhip's kind letter, becauſe I have heard that your Lordſhip poſitively means to come to this quarter, and when we meet every matter will be anſwered in a moſt friendly manner; now conſidering acquieſcence to your Lordſhip's orders and preſervation of your pleaſure, as the principle of friendſhip, I have complied. Your Lordſhip writes with reſpect to Furruckabad, that it ſhall be and continue as before under me; and that the Engliſh Reſident there, either now or at the end of the year 1194 Fuſſely, ſhall be recalled, and after that period he ſhall not remain, nor any other be appointed; and you order me to be kind and juſt towards the rights of the Nawaub Mozuffer Jung; and that in whatever manner it may be neceſſary to ſettle and arrange the affairs of that diſtrict, I ſhould give a ſuitable allowance to the Nawaub Mozuffer Jung; and as the Nawaub's mother,

either by increaſing or diminiſhing the cavalry or infantry, this article does not tend to preclude it, provided the whole force ſhall not be conſiderably decreaſed, and that no additional charge be made on your Excellency on account of ſuch alteration.

A Reſident, as at preſent, will remain at your Excellency's Court, but as it is the intention of the Company, and my firm reſolution, that no interference ſhall take place in the details of the affairs of your Excellency's Government, ſtrict orders ſhall be ſent to him, that he ſhall neither interfere himſelf nor ſuffer interference, by public or private claims of exemptions of duties, or in any other mode, from any Britiſh ſubject or perſon under the authority of this Government; in ſhort, leaving the whole management of your country to your Excellency and your Miniſters, I will put a ſtop to the interference of others; and in order to carry this effectually into execution, I propoſe to your Excellency not to ſuffer any European to reſide in your dominions without my written permiſſion; In caſe that ſhould be granted, a copy of it ſhall be tranſmitted to you.

If any European ſhall reſide there without my permiſſion in writing, your Excellency ſhall oblige him to quit the country; or, if demanded, ſend him to the Reſident on the part of the Company.

A retroſpect into paſt tranſactions, and the friendſhip ſo well known to exiſt between your Excellency and the Company, induce me to ſtate the following circumſtance. That for ſeveral years paſt the inhabitants of your Excellency's dominions, from motives of ſelf-intereſt, have appealed to this Government; and this has been a ſource of injury to the affairs of your Government. I am determined to put a ſtop to this practice, and to diſregard their applications. But as the connection between the two Governments is univerſally known, ſtrict attention to juſtice on your part will add credit and renown to both.

With reſpect to Furruckabad, the 4th article of the ſtipulation of Chunar ſhall be obſerved on my part, and the Engliſh Reſident there, either now or at the end of 1194 Fuſley, ſhall be recalled; and after that period, he ſhall not remain nor ſhall any other be appointed. On this ſubject, in conſequence of the interference hitherto aſſumed by this Government in the affairs of that province, I think it neceſſary to inform your Excellency that it is incumbent on me to recommend ſeveral matters to your Excellency's attention; that, in the firſt inſtance, you pay due regard to the rights of the Nawaub Mozuffer Jung, and under any circumſtances that may become neceſſary for the management of the affairs of Furruckabad, your Excellency ſhall engage to allot from the Revenues a ſum ſufficient for the honourable maintenance of the Nawaub Mozuffer Jung; and as the mother of Mozuffer Jung, and his brother Dil Dilure Khan, as well as Deep Chund, late Dewan, have given proofs of their attachment to this Government, it is therefore expedient that ſome proviſion ſhould be made for them, independent of Mozuffer Jung. It is well known that Mozuffer Jung conſiders them as inimical to him, and from the and his brother Dil Dilure Khan and Roy Deeb Chund, late Dewan, have ſhewn their zeal to your Government and to the Company, it is neceſſary to fix ſome allowance for them, independant of the Nawaub Mozuffer Jung. That it is well known the enmity which the Nawaub bears towards them, and that in conſequence of the confidence of your Government, placed on Dil Dilure Khan, it is much to be feared that, unleſs he is protected, he will experience diſtreſs from the enmity of the Nawaub Mozuffer Jung; that I therefore cauſe to be paid to them a proper allowance out of the amount paid to Mozuffer Jung, through the Reſident at Lucknow. In this manner I will act as your Lordſhip has ordered, and will cauſe to be paid to the mother of Mozuffer Jung, and his brother Dil Dilure Khan, and Roy Deep Chund, allowances through the Reſident at Lucknow, and will aſſiſt and protect Dil Dilure Khan, the mother, and Roy Deep Chund. Until the honour of an interview I hope to be honoured and made happy with friendly letters from your Lordſhip.

ENCLOSURE.

Kiſtbundy or Inſtalment for the Company's Money, on account of the expenſes of the troops ſtationed at Cawnpore, Futty Ghur, and Lucknow; the ſtipend of the Nawaub Saadut Ally Khan; the Rohillas; the expenſes of the Reſident and other gentlemen at Lucknow; the expenſes of the Dawk and the gentlemen ſtationed with his Majeſty and Scindia; from the month of March 1787 to February 1788 incluſive, under the ſeal of the Vizier.

March 1787		3,25,000 — —
April		3,25,000 — —
May		3,25,000 — —
June		3,25,000 — —
July		3,25,000 — —
Auguſt		
In Money	3,25,000	
In drafts on Calcutta	5,00,000	8,25,000 — —
September		3,25,000 — —
October		3,25,000 — —
November		3,25,000 — —
December		3,25,000 — —
January 88		3,25,000 — —
February		
In Money at Lucknow	3,25,000	
In Drafts on Calcutta	6,00,000	
		9,25,000 — —
	Total	50,00,000 — —
In Specie		39,00,000 — —
In Drafts		11,00,000 — —
		50,00,000 — —

Fifty lacks of Sun Sicca Rupees - - 23,24,25 & 26

From Hyder Beg Khan.

[Received 21ſt July 1787.]

I have already tranſmitted your Lordſhip an Arzie, mentioning my arrival at Lucknow, which

the truſt veſted in Dil Dilure Khan by this Government, it is much to be feared that, if left unprotected, he will ſuffer from the reſentment of Mozuffer Jung: I therefore expect that your Excellency will engage to cauſe ſpecific penſions to be paid to theſe perſons, at the expenſe of Mozuffer Jung, through the Reſident of this Government.

By the accounts ſubſiſting between your Excellency and the Company, a large balance is ſtated to be due from your Excellency; nevertheleſs, in conformity to the principles I have ſo expreſſedly declared, I am not willing to embarraſs your Excellency with any other demands than what are abſolutely neceſſary; I propoſe, therefore, that your Excellency ſhall liquidate ſuch part of the ſtated arrears as may be due to the troops employed in your country. The Reſidency, the Nawaub Saadut Ally Khan, and the Rohillah Chiefs, on the date from which this new agreement ſhall be declared in force, as well as the arrears due to Mr. Anderſon, and the remainder, whatever it may be, ſhall be ſtruck out of the account, and be no longer conſidered as a demand of this Government on your Excellency.

The ſubſtance of what is here written has been diſcuſſed in frequent converſations with Hyder Beg Khan, who has ſhewn himſelf a faithful ſervant to your Excellency, and a friend to both Governments. As he is fully acquainted with your Excellency's intereſts, and is your moſt confidential ſervant, and Prime Miniſter, I have conſidered him as empowered to ſettle any arrangement for the mutual benefit of the two Governments, and have accordingly communicated to him without reſerve, all that has occurred to me, to promote this object, in the ſame manner as if your Excellency were preſent; nevertheleſs, as your Excellency's concurrence and approbation are neceſſary to give a final ſanction to the articles agreed upon by Hyder Beg Khan, I have thought proper to mention the heads of them in this letter, and the Nawaub Hyder Beg Khan will fully explain all the particulars to your Excellency.

For the reſt, your Excellency may have the moſt aſſured confidence that I will moſt faithfully abide by all the engagements on the part of the Honourable Company.

which has doubtleſs been peruſed; an anſwer from his Excellency the Vizier is now ſent to your Lordſhip's kind letter; from it your Lordſhip will learn the particulars of his Excellency's inclination to preſerve your Lordſhip's pleaſure. Your Lordſhip has ſhewn kindneſs and favour in the affairs of his Excellency, and there is no doubt but will always ſhew kindneſs towards them, becauſe his Excellency entertains great hopes from your Lordſhip. A Kiſtbundy for the money for the expenſe of the troops, &c. goes encloſed in his Excellency's letter, and I encloſe a draft for the amount ſtated by Mr. Wombwell to be due to the troops up to February 1787, together with two other drafts on account, the amount due to his Royal Highneſs, and and the ſtipend of Nawaub Saadut Ally Khan to February 1787. They will be ſeen by your Lordſhip; as a long period elapſed during my journey, diſorder has taken place in ſeveral modes in the affairs, and delay and procraſtination have crept into the payment of the public money; and now that I am arrived, is the ſeaſon for cultivation, &c. I am engaged in the affairs of the Sirkar, and under the bleſſing of God, and your Lordſhip's proſperity, every matter will be arranged, and the arrears due to Colonel Harper and other gentlemen, whatever, after inveſtigation, they may amount to, to the end of February 1788, ſhall be paid at the expiration of the time. The amount of the inſtalments or Kiſtbundy of the Company's money, on account of the diſburſements of the troops, &c. has been paid into the Treaſury from March 1787 to June 1787, and by God's help it will be paid in future, agreeable to the Kiſtbundy, monthly. I hope to be honoured with letters from your Lordſhip.

ENCLOSURES.

Bill drawn by Caſhmeery Mull and Bukhrage on Sheoperſand and Beſſeſſer Doſs, on account arrears due to the troops ſtationed at Cawnpore and Futty Ghur, and the battalion at Lucknow, to February 1787, amounting to In 23, 24, 25 and 26 Sun Rupees - - - - -	7,08,868	7	6
Ditto drawn by D° on D° on account the money of his Royal Highneſs -	2,04,173	—	—
Ditto drawn by D° on D° on account the money of Nawaub Saadut Ally Khan, arrears to February 1787, Lucknow, Sicca - - - - - - -	1,00,000	—	—

Appendix, No. 24.

AGREEMENT with the Nabob of Oude, dated 20th March 1797.

Tranſlation of an Agreement entered into by his Excellency the Nawaub Vizier, with the Honourable the Governor General at Lucknow, executed 20th March 1797.

THE Governor General having repreſented to his Excellency the Vizier, the late very great increaſe of the Company's Military Eſtabliſhment, by the addition of ſeveral regiments of cavalry both European and Native, and in compliance with the Company's orders, ſolicited his Excellency's aſſiſtance to defray the conſequent additional expenſe; his Excellency, in the fulleſt reliance that the Company's troops are ever ready, in conformity to exiſting engagements,

ments, to protect and defend his dominions againſt the attacks of all enemies, agrees as follows:

That he will annually defray the actual bonâ fide expenſes of a regiment of European, and one of Native Cavalry; that is to ſay, two regiments (the amount of which expenſes, however, the Governor General cannot at preſent ſpecify) provided they ſhall not exceed upon every account, five lacks and a half of Rupees per annum. The amount to be defrayed by monthly inſtalments, of which the firſt ſhall commence with the month of Byſaac of the preſent Fully year.

(A true Tranſlation.)

(Signed) *N. B. Edmonſtone,*
Perſian Tranſlator to the Government.

Appendix, No. 25.

TREATY with the Nabob of Oude, dated 21ſt February 1798.

Treaty between the Nawaub Vizier Saadut Ally Khan Behader and the Honourable the Engliſh Eaſt India Company.

WHEREAS various treaties have been concluded at different times between the late Nawab Sujah ud Dowlah Behader and the Nabob Aſoph ud Dowlah Behader, and the Honourable the Engliſh Eaſt India Company, *to the mutual advantage of their reſpective* dominions; the Nawaub Vizier ul Momaluck Yemeen ud Dowlah Nazim ul Mulk Saadit Ally Khan Bahader Mobaruz Jung, and Sir John Shore, Baronet, on the part of the Honourable the Eaſt India Company, with a view to perpetuate the amity ſubſiſting between the two States, and the advantages reciprocally reſulting from it, now agree to the following Articles:

Firſt.—That the peace, friendſhip and union, ſo long ſubſiſting between the two States, ſhall be perpetual; the friends and enemies of either ſhall be the friends and enemies of both: and the contracting parties agree that all the former treaties and agreements between the two States now in force, and not contrary to the tenor of this engagement, ſhall be confirmed by it.

Second.—By the exiſting Treaties between the States, the Honourable the Eaſt India Company are bound to defend the dominions of his Highneſs the Nawaub Saadut Ally Khan againſt all enemies; and with a view to enable them to fulfil this engagement, and at the ſame time provide for the protection of their own dominions, the Engliſh Company having largely increaſed their military eſtabliſhment by the addition of new levied regiments, both of infantry and cavalry, the Nawaub Saadut Ally Khan in conſideration thereof agrees, in addition to the annual Subſidy paid by the late Nawaub Aſoph ud Dowlah to the Engliſh Company, being Rupees fifty-ſix lacks ſeventy-ſeven thouſand ſix hundred and thirty-eight, to pay in perpetuity the further ſum of Rupees nineteen lacks twenty-two thouſand three hundred and ſixty-two, making altogether the ſum of ſeventy-ſix lacks of Rupees; the ſaid Rupees to be Oude Sicca Rupees of the preſent weight and ſtandard.

Third.—The above ſubſidy of Oude Sicca Rupees ſeventy-ſix lacks is to commence from the twenty-firſt day of January one thouſand ſeven hundred and ninety-eight, the date of the acceſſion of the Nawaub Saadut Ally Khan to the Maſnud of Oude; and the ſaid Nabob engages that it ſhall be punctually diſcharged, month by month as it becomes due, in the ſums of Oude Sicca Rupees ſix hundred and thirty-three thouſand three hundred and thirty-nine, five Anas, four Pice, of the preſent weight and ſtandard, according to the Kiſtbundy annexed.

Fourth.—That the arrears of Subſidy due upon former engagements, to the twenty-firſt of January one thouſand ſeven hundred and ninety-eight, alſo be immediately diſcharged.

Fifth.—The Nawaub Saadut Ally Khan agrees, that an annual allowance of one lack fifty thouſand Oude Sicca Rupees, be made to Vizier Ali Khan, and agrees to pay the amount, by monthly Kiſts of twelve thouſand five hundred Rupees, to the Engliſh Company, who will pay the ſame to Vizier Ali Khan as long as he ſhall continue to reſide in the dominions of the Engliſh Company.

Sixth.—The ſtipends to the Begums and Princes at Benares, amounting to Rupees two lacks four thouſand per annum, and the Furruckabad penſions, amounting to Rupees twenty-three thouſand ſix hundred and thirty-eight, are included in the above ſum of ſeventy-ſix lacks of Oude Sicca Rupees.

Seventh.—The Governor General, Sir John Shore, Bart. on the part of the Eaſt India Company, agrees that the Engliſh forces maintained in the country of Oude for its defence, ſhall never conſiſt of leſs than ten thouſand men, including Europeans and Natives, cavalry, infantry, and artillery; and if at any time it ſhould become neceſſary to augment the troops of the Company in Oude beyond the number of thirteen thouſand men, including Europeans and Natives, infantry, cavalry, and artillery, the Nabob Saadut Ally Khan agrees to pay the actual difference occaſioned by the excels above that number; and in the ſame manner, if the troops of the Company in Oude from any neceſſity ſhould be leſs than eight thouſand men, including infantry, cavalry, artillery, Natives and Europeans, a deduction ſhall be made from the annual ſtipend of ſeventy-ſix lacks of Rupees, equal to the actual difference of men below the ſpecified number.

Eighth.—As

Eighth.—As the Engliſh Company are not poſſeſſed of any fortreſs in the dominions of Oude, the Nabob Saadut Ally Khan having the fulleſt reliance on the friendſhip of the Engliſh Company, agrees to make over to their excluſive poſſeſſion the fort of Allahabad, with all its buildings and appurtenances, and the Ghauts immediately dependant upon the fort, together with as much land ſurrounding the fort as may be neceſſary for the purpoſe of an eſplanade, the Company agreeing to be anſwerable to the Nabob for the amount *of the Revenue collected from the ſaid Ghauts; the ſaid Nabob alſo agrees to advance to the Company ſuch a ſum as may be neceſſary for ſtrengthening and improving the fortifications* of this fort, provided that it do not exceed the ſum of eight lacks of Oude Sicca Rupees, and that the ſaid amount or actual amount of the expenditure, not exceeding eight lacks of Rupees, ſhall be paid to the Company within two years from the date of this Treaty, in ſuch proportions as may be required, for defraying the expenſe to which it is applicable; and the ſaid Nabob Saadut Ally Khan Behader, for the ſame reaſons, further agrees to advance to the Engliſh Company, for the purpoſe of repairing the fort of Futtyghur, within ſix months from the date of this engagement, a ſum not exceeding on the whole three lacks of Oude Sicca Rupees.

Ninth.—If for the better protection and defence of the dominions of the Nawaub Saadut Ally Khan it ſhould be deemed adviſable to change the preſent ſtations of the troops at Cawnpore and Futtyghur, the Nabob Saadut Ally Khan conſents thereto, and that the troops ſhall be ſtationed in ſuch places as may be judged moſt adviſable and convenient, and that he will defray the expenſe attending their removal and making cantonments for the troops.

Tenth.—As the Engliſh Company have incurred a conſiderable expenſe by their exertions in eſtabliſhing the right of the Nabob Saadut Ally Khan, the ſaid Nabob agrees, in conſideration thereof, to pay the Company the ſum of twelve lacks of Oude Sicca Rupees.

Eleventh.—As the payment of the Company's troops in Oude depends upon the regular diſcharge of the ſubſidy ſtated in the 2d and 3d articles of the Treaty, the ſaid Nabob engages to exert his utmoſt endeavours to diſcharge the ſtipulated Kiſts with punctuality; but if, contrary to the ſincere intentions and exertions of the ſaid Nabob, the payment of the Kiſts ſhould fall into arrears, the ſaid Nabob Saadut Ally Khan engages and promiſes that he will then give ſuch ſecurity to the Company, for the diſcharge of the exiſting arrears and the future regular payment of the Kiſts, as ſhall be deemed ſatisfactory.

Twelfth.—Whereas by the engagements now entered into between the Nabob Vizier and the Company the amount of the ſubſidy is conſiderably increaſed, and many other permanent charges upon his Excellency are incurred, on a compariſon of his diſburſements with the aſſets of his country, it becomes neceſſary to make ſuch reduction in the ſuperfluous charges of the public eſtabliſhments, ſervants, &c. as may be requiſite, and are conſiſtent with his Excellency's dignity and convenience; to that end, the ſaid Nabob agrees to conſult with the Company's Government, and in concert with them deviſe the proper objects of ſuch reductions and the beſt means of effecting them.

Thirteenth.—As the political intereſts of the Nabob Saadut Ally Khan and the Engliſh Company are the ſame, it is expedient and agreed that all correſpondence between the Nabob Saadut Ally Khan and any Foreign Power or State ſhall be carried on with the knowledge and concurrence of the Company; and the Nabob Saadut Ally Khan agrees and promiſes that no correſpondence contrary to the tenor of this article ſhall be carried on by him.

Fourteenth.—As the ſtipulations in the commercial Treaty between the two States have not been enforced with due attention, particularly in the dominions of the Nawaub Vizier, the contracting parties agree to exert their utmoſt endeavours to give force and effect to them.

Fifteenth.—The Nabob Saadut Ally Khan engages and promiſes that he will not entertain any Europeans of any deſcription in his ſervice, nor allow any to ſettle in his country without the conſent of the Company.

Sixteenth.—The Nabob Saadut Ally agrees that a ſuitable maintenance ſhall be provided for the reputed children of his brother, the late Nabob Aſoph ud Dowlah, and willingly promiſes to take them under his protection.

Seventeenth.—The Nabob Vizier ul Momaluck Saadut Ally Khan Behader, for himſelf and his heirs, and the Governor General Sir John Shore, Baronet, on the part of the Eaſt India Company, reſpectively promiſe to obſerve ſincerely and ſtrictly all the articles contained and ſettled in the preſent Treaty, and they both agree that they will give the greateſt attention to maintain between themſelves, their dominions and their ſubjects, this preſent Treaty, and all the articles ſettled by it, that all the tranſactions between the two States ſhall be carried on with the greateſt cordiality and harmony on both ſides, and that the ſaid Nabob ſhall poſſeſs full authority over his houſhold affairs, hereditary dominions, his troops and his ſubjects.

Kiſtbundy (or Inſtalment) for the payment of the annual Subſidy.

1ſt. Kiſt for the month of January, payable on the 1ſt of February	-	6,33,333	5	4
2d. Kiſt for the month of February, payable on the 1ſt of March	-	6,33,333	5	4
3d. Kiſt for the month of March, payable on the 1ſt of April	- - -	6,33,333	5	4
4th. Kiſt for the month of April, payable on the 1ſt of May	- - -	6,33,333	5	4
5th. Kiſt for the month of May, payable on the 1ſt of June	- - -	6,33,333	5	4
6th. Kiſt for the month of June, payable on the 1ſt of July	- - -	6,33,333	5	4
7th. Kiſt for the month of July, payable on the 1ſt of Auguſt	- -	6,33,333	5	4

8th.	Kiſt for the month of Auguſt, payable on the 1ſt of September -	6,33,333	5	4
9th.	Kiſt for the month of September, payable on the 1ſt of October -	6,33,333	5	4
10th.	Kiſt for the month of October, payable on the 1ſt of November -	6,33,333	5	4
11th.	Kiſt for the month of November, payable on the 1ſt of December -	6,33,333	5	4
12th.	Kiſt for the month of December, payable on the 1ſt of January -	6,33,333	5	4
	Total - S[a] R[s]	76,00,000	—	—

Signed and ſealed by Sir John Shore on the part of the Company, and the Seal of the Nawaub Saadut Ally Khan affixed to the Perſian copy, 21ſt February 1798.

(A true Copy.)

(Signed) *G. H. Barlow,*
Sec[y]. to the Gov[t].

Appendix, No. 26.

TREATY with the Nabob of Oude, dated 20th November 1801.

Treaty between the Honourable the Eaſt India Company and his Excellency the Nawaub Vizier ool Mamaluck Yemeen oo Dowlah Nazim ool Moolk Saadut Ally Khan Behader Mobaurez Jung, for ceding to the Company in perpetual ſovereignty certain portions of his Excellency's Territorial Poſſeſſions, in commutation of the Subſidy now payable to the Company by the Vizier.

WHEREAS by the Treaty now ſubſiſting between his Excellency the Vizier and the Honourable the Eaſt India Company, the Company have engaged to defend his Excellency's dominions againſt all enemies; and to enable them to fulfil that engagement his Excellency is bound by the aforeſaid Treaty to pay to the Company in perpetuity the annual ſubſidy of ſeventy-ſix lacs of Lucknow Sicca Rupees, and is further bound by the ſaid Treaty to defray the expenſe of any augmentation of force which, in addition to the number of troops ſtipulated in the Treaty, ſhall be judged neceſſary to enable the Company to fulfil their engagements of defending his Excellency's dominions againſt all enemies: And whereas it is adviſable that the funds for defraying theſe charges be eſtabliſhed on a footing which ſhall admit of no fluctuation of either increaſe or decreaſe, and ſhall afford ſatisfaction and ſecurity to the Company in regard to the regular payment in perpetuity of all ſuch charges; the following Treaty, conſiſting of ten Articles, is concluded on the one part by the Honourable Henry Wellefley and Lieut. Col. William Scott, on behalf and in the name of his Excellency the moſt noble the Marquis Wellefley, K. P. Governor General for all affairs, civil and military, of the Britiſh Nation in India, by virtue of full powers veſted in them for this purpoſe by the ſaid Governor General; and on the other part by his Excellency the Nawab Vizier ool Mamaluck Yemeen oo Dowlah Nazim ool Moolk Saadut Alli Khan Behader Mobaurez Jung, on behalf of himſelf his Heirs and Succeſſors, for ceding to the Honourable the Engliſh Eaſt India Company in perpetual ſovereignty certain portions of his Excellency's Territorial Poſſeſſions, in commutation of the former and augmented Subſidy, and of all other ſums of Money now chargeable to his Excellency on account of the Company's defenſive engagements with his Excellency.

Article 1ſt.—His Excellency the Nawaub Vizier hereby cedes to the Eaſt India Company in perpetual ſovereignty the under-mentioned portions of his Territorial Poſſeſſions, amounting in the groſs Revenue to one Crore and thirty-five Lacks of Rupees, including expenſes of collections, in commutation of the ſubſidy, of the expenſes attendant on the additional troops, and of the Benares and Furruckabad penſions.

Statement of the Jumma.

Chucklah Corah Kuwah and Chucklah Etawah - - - -	55,48,577	11	9
Rehr and others - - - - - - - - - -	5,33,374	—	6
Furruckabad and others - - - - - - - - -	4,50,001	—	—
Khairaghur and others - - - - - - - - -	2,10,001	—	—
Azimghur and others, Azinghur Mownat Banjan - - - -	6,95,621	7	6
Goruckpore and others, { Goruckpore - 5,09,853 8 } and Butwul { Butwul - - - 40,001 — } - -	5,49,854	8	—
Soobah of Allahabad and others - - - - - - - -	9,34,963	1	3
Chucklah Barelly Aſophabad and Kelpory - - - - -	43,13,457	11	3
Nawab Gunge Rehly and others - - - - - - - -	1,19,242	12	—
Mohaul and others, with the exception of the Talook of Arwul -	1,68,378	4	—
Total Jumma - - L[w] R[s]	1,35,23,474	8	3

The above-mentioned Mahals being ceded to the Company as held by the Aumils in the year 1208 Fuſly, no claims are to be hereafter made on account of villages or lands which in former years may have been added to, or ſeparated from the ſaid Mahals.

Article

Article 2d.—The ſubſidy which by the ſecond article of the Treaty of 1798 his Excellency engaged to pay to the Company, now that territory is aſſigned in lieu thereof, and of the expenſes of the additional troops, is to ceaſe for ever; and his Excellency is releaſed from the obligation of defraying the expenſes of any additional troops which at any time may be required for the protection of Oude and its dependencies, whether of the countries ceded to the Company, or the territories which ſhall remain in the poſſeſſion of his Excellency the Vizier.

Article 3d.—The Honourable the Eaſt India Company hereby engage to defend the territories which will remain to his Excellency the Vizier againſt all foreign and domeſtic enemies, provided always, that it be in the power of the Company's Government to ſtation the Britiſh troops in ſuch parts of his Excellency's dominions as ſhall appear to the ſaid Government moſt expedient; and provided further, that his Excellency, retaining in his pay 4 battalions of infantry, 1 battalion of Nujeebs and Muwattees, 2,000 horſemen, and to the number of 300 Golandaaze, ſhall diſmiſs the remainder of his troops, excepting ſuch numbers of armed Peons as ſhall be deemed neceſſary for the purpoſes of the collections, and a few horſemen and Nujeebs to attend the perſons of the Aumils.

Article 4th.—A detachment of the Britiſh troops, with a proportion of artillery, ſhall at all times be attached to his Excellency's perſon.

Article 5th.—That the true intent and meaning of the firſt, ſecond, third and fourth articles of this Treaty may be clearly underſtood, it is hereby declared that the territorial ceſſion being in lieu of the ſubſidy, and of all expenſes on account of the Company's defenſive engagements with his Excellency, no demand whatever ſhall be made upon the Treaſury of his Excellency on account of expenſes which the Honourable Company may incur by aſſembling forces to repel the attack or menaced attack of a foreign enemy, on account of the detachment attached to his Excellency's perſon, on account of troops which may occaſionally be furniſhed for ſuppreſſing rebellions or diſorders in his Excellency's territories, on account of any future change of military ſtations, or on account of failure in the reſources of the ceded diſtricts, ariſing from unfavourable ſeaſons, the calamities of war, or from any other cauſes whatever.

Article 6th.—The territories ceded to the Honourable Company by the firſt article of this Treaty, ſhall be ſubject to the excluſive management and control of the ſaid Company and their Officers, and the Honourable Eaſt India Company hereby guarantee to his Excellency the Vizier, and to his heirs and ſucceſſors, the poſſeſſion of the territories which will remain to his Excellency after the territorial ceſſion, together with the exerciſe of his and their authority within the ſaid dominions. His Excellency engages that he will eſtabliſh in his reſerved dominions ſuch a ſyſtem of adminiſtration (to be carried into effect by his own Officers) as ſhall be conducive to the proſperity of his ſubjects, and be calculated to ſecure the lives and property of the inhabitants; and his Excellency will always adviſe with and act in conformity to the Council of the Officers of the ſaid Honourable Company.

Article 7th.—The diſtricts ceded by the firſt article of this Treaty ſhall be delivered over to the Company's Officers from the commencement of the Fuſly year 1209, correſponding with the 22d of September, A. D. 1801; and his Excellency will continue to pay the ſubſidy and expenſe of the additional troops from his Treaſury, in the ſame manner as hitherto obſerved, until the Company's Officers ſhall have obtained complete poſſeſſion from his Excellency's Officers of the countries ſo ceded. The Company will not claim any payments of ſubſidy from his Excellency's Treaſury after their Officers ſhall have obtained poſſeſſion of the ſaid diſtricts from the Officers of his Excellency.

Article 8th.—The contracting parties, with a view of eſtabliſhing ſuch a commercial intercourſe between their reſpective dominions as ſhall be mutually beneficial to the Subjects of both States, hereby agree to frame a ſeparate Commercial Treaty. In the meantime it is agreed that the navigation of the Ganges, and of all other rivers where they may form the mutual boundaries of the two States, ſhall be free and uninterrupted; that is to ſay, that no boats paſſing up and down the Ganges or other rivers, where they form the mutual boundaries of both States, ſhall be ſtopped or moleſted for duties; nor ſhall any duties be exacted from boats which put to in the poſſeſſions of either of the contracting parties without intention of landing their goods. It ſhall, however, be in the power of both Governments to levy ſuch duties as they may think proper on goods imported into or exported from their reſpective dominions, not exceeding the preſent uſage. It is further ſtipulated, that no exemption from duties on articles purchaſed in his Excellency's reſerved dominions, for the conſumption of the troops ſituated within the ceded territories, ſhall be claimed after they ſhall have been delivered over to the Company's Officers.

Article 9th.—All the articles of former Treaties for eſtabliſhing and cementing the union and friendſhip ſubſiſting between the two States are to continue in full force, and all the articles of the Treaty concluded by the late Governor General Sir John Shore, on the part of the Honourable the Eaſt India Company, and his Excellency the Vizier, in the year 1798, not annulled by this treaty, are to remain in force, and to continue binding upon both contracting parties.

Article 10th.—This Treaty, conſiſting of ten articles, having been ſettled and concluded in the city of Lucknow on the 10th day of November in the year of our Lord 1801, correſponding with the ſecond of the month of Rejeb of the year twelve hundred and ſixteen Hejira, the Honourable Henry Welleſley and Lieutenant Colonel William Scott have delivered to the ſaid Vizier one copy of the ſame in Engliſh and Perſian, ſealed and ſigned by them; and his Excellency the Vizier has delivered to the Honourable Henry Welleſley and Lieutenant Colonel William Scott another copy alſo in Perſian and Engliſh, bearing his ſeal and ſignature;

and

and the Honourable Henry Wellesley and Lieutenant Colonel William Scott engage to procure and to deliver to his Excellency the Vizier, within the space of thirty days, a copy of the same under the seal and signature of his Excellency the most noble the Governor-General, when the copy under their seals and signatures shall be returned.

(A true Copy.)
(Signed) *N. B. Edmonstone*,
Secr. to Govt.

Appendix, No. 27.

Proclamation of the Lieutenant Governor and Commissioners of the Ceded Provinces in Oude, dated 14th July 1802.

WHEREAS it is the intention of the British Government to adopt, at the expiration of the present Fusly year, such a plan for the settlement of the landed Revenue of the Ceded Provinces, as may be most conducive to the prosperity of the country and to the happiness of the inhabitants: And whereas it is of the utmost consequence to the success of the measure, as well as to the interest of the Zemindars, Talookdars, and all others concerned, that the nature and terms thereof should be made known as early as possible;

Notice is hereby Given,

1st. At the commencement of the Fusly year 1210, the Sayer of every denomination will be separated from the Mál, or land Revenue, and a settlement for the latter only concluded, in all practicable cases, with the Zemindars or other actual Proprietors of the soil (unless when disqualified by notoriously bad character, or other good and sufficient cause) for a period of three years, at a fixed, equal, and annual Jumma; it being understood that such Zemindars as are Huzzoor Tehseel, or allowed to pay their Kists immediately to the Collector of the Zillah, are to be responsible for the police of their respective Zemindarries.

2dly. At the expiration of the three years another settlement will again be made with the same persons (if willing to engage) for three years, at a fixed, equal, annual Jumma, which Jumma shall be formed by taking the difference between the annual amount of the first lease, and the actual yearly produce of the land at the time of its expiration, and adding two-thirds of such difference to the annual rent of the first lease.

3dly. At the expiration of the sixth year a new settlement will be made with the same persons (if willing to engage) for a further period of four years, at a fixed, equal, annual Jumma, formed by adding to the annual rent of the second three years, three-fourths of the net increase of Revenue during any one year of that period.

4thly. At the end of these ten years a permanent settlement will be concluded with the same persons (if willing to engage, and if no others who have a better claim shall come forward) for such lands as may be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government shall deem fair and equitable.

Appendix, No. 28.

TREATY with the Nabob of Arcot, dated 12th July 1792.

Treaty between the Honourable East India Company and the Nabob of Arcot, 12th July 1792.

WHEREAS a certain Engagement entered into between the Honourable East India Company and his Highness the Nawaub of the Carnatic, bearing date 24th February 1787, for the purpose of cementing an everlasting friendship with each other, and of contributing mutually towards the defence of the Carnatic and countries dependant thereon, whereby it was stipulated that the said Company should maintain a military force, and that the said Nawaub should pay annually a certain sum of money arising from the Revenues of the Carnatic, and should furnish sufficient and satisfactory security, under certain conditions expressed in the said Engagement, for the regular payment of the sum stipulated to the said Company; and whereas it appears, by the representations of the said Nawaub, contained in a certain Letter addressed by him to the Governor General, &c. &c. dated the 18th of the month Shawal 1206, Hejree (corresponding with the 9th June 1792) that the resources of the Carnatic are not competent to enable him to perform the stipulations in the said engagement; and whereas it further appears, that the security which the said Nawaub agreed in the above-mentioned engagement to furnish, for the due payment of the stipulated sum to the said Company, is in its nature inadequate to the end intended; and whereas certain agreements have also been entered into, between the said Company and the said Nawaub, for the discharge of certain debts due by the said Nawaub to private persons; it has been mutually agreed, in consequence of the above-written circumstances, that the Engagement aforesaid shall henceforth be considered by the contracting parties as annulled, and no longer of effect or in force: and in lieu thereof, the Right honourable Charles Earl Cornwallis, Knight of the most noble Order of the Garter, Governor General, &c. &c. &c. invested with full powers on the part of the said

Honourable

Honourable Engliſh Eaſt India Company, to direct and control the affairs of the ſaid Company in the Eaſt Indies, in the name of and for the ſaid Company their heirs and ſucceſſors on one part, and the Nabob Wallajah Ameer ul Mulk Aſoph ul Dowlah Unevah ul Deen Khan Behader Zuffer Jung Sepah Salar, Nabob of the Carnatic, in his own name, and for himſelf and his ſucceſſor, his eldeſt ſon, Nabob Omdut ul Omrah Neejeen ul Mulk Aſſud ul Dowlah Haſſun Ally Khan Behader Zool Sircar Zung, and his heirs and ſucceſſors on the other part, agree to the following Articles; which ſhall be binding on the reſpective contracting parties for the purpoſes contained therein, notwithſtanding all or any of the conditions ſtipulated in the Engagement dated 24th February 1787, to the contrary.

Article 1ſt.—The friends and enemies of either of the contracting parties ſhall be conſidered the friends and enemies of both.

Article 2d.—In order to execute the foregoing article in its full extent, the Honourable Engliſh Eaſt India Company agree to maintain a military force, and the Nabob Wallajah Behader agrees to contribute annually a certain ſum of money hereinafter mentioned, as his ſhare of the expenſe of the ſaid military force; the ſaid Nawaub further agreeing, that the diſpoſal of the ſaid ſum, together with the arrangement and employment of the troops ſupported by it, ſhall be left entirely to the ſaid Company.

Article 3d.—It is hereby alſo agreed, that for the further ſecurity and defence of the countries belonging and ſubject to the contracting parties in the Carnatic, &c. that all forts ſhall be garriſoned by the troops of the ſaid Company; and in the event of war breaking out in the Carnatic and countries appertaining to either party, and dependant on the Carnatic or contiguous thereto, it is agreed, for the better proſecution of it, that as long as it ſhould laſt, the ſaid Company ſhall poſſeſs full authority over the Carnatic, except the Jaghires belonging to the family of the ſaid Nabob, amounting to Star Pags 2,13,911; which, on condition of the good behaviour of the Jaghiredars of the ſaid Jaghires, and of their fidelity to the ſaid Nabob and to the ſaid Company, ſhall be continued to them, ſubject to the pleaſure of the ſaid Nawaub only; and except alſo certain charities, amounting to Sr Pags 21,366, ſubject to the ſame conditions as are mentioned with reſpect to the Jaghires, and ſhall collect the Revenues thereof; the ſaid Company hereby engaging that during ſuch war they will pay to the ſaid Nabob one-fifth ſhare of the net Revenue ariſing therefrom; and that at the concluſion of the war, the Carnatic ſhall be reſtored to the ſaid Nawaub, except in certain caſes, which are hereinafter mentioned.

Article 4th.—The Nabob Wallajah agrees to pay to the ſaid Company, for the purpoſe of mutual defence, the ſum of nine lacks of Star Pagodas annually, as his ſhare of the expenſe for the military force; and alſo, in conſequence of certain agreements entered into by him with the ſaid Company, and guaranteed by the Parliament of Great Britain, for the purpoſe of liquidating certain debts due by the ſaid Nawaub, a further ſum of 6,21,105 Star Pagodas annually; which further ſum of 6,21,105 Sr Pags ſhall ceaſe on the full liquidation of the debts above mentioned, and the ſum of 9,00,000 of Sr Pagodas only ſhall continue to be paid by the ſaid Nabob to the Company.

Article 5th.—The ſaid Nabob having agreed to pay the aggregate ſum of 15,21,105 Sr Pags as mentioned in the 4th Article, determines that the tributes or Peiſhcuſh payable by the Poligars, as more particularly mentioned in the Schedule No 1. heremto annexed, ſhall be collected by the ſaid Company; who agree to make the collection thereof at their own expenſe and riſk, and that they will not increaſe the demand on the ſaid Poligars beyond the ſum mentioned in the ſaid Schedule, except in the caſe hereinafter mentioned, nor charge to the ſaid Nabob either the expenſe attending the ſaid collection or any deficiencies that may ariſe thereon; but will give credit to the ſaid Nabob annually for the aforeſaid tributes or Peiſhcuſh, in part payment of the ſum of nine lacks of Star Pagodas above mentioned, without any deduction whatever. Although the contracting parties have in the preſent Inſtrument agreed, that the ſum of 2,64,704 Pagodas 20 F. 26 C. be deducted from the ſum of nine lacks of Pagodas, as the amount of the tributes or Peiſhcuſh from the Poligars, yet ſhould it on future enquiry appear that the ſaid Poligars ought, by virtue of any exiſting and lawful engagements, to pay a larger ſum, it ſhall be demanded of them; and any addition that ſhall thus be made to the ſums mentioned in the ſaid Schedule, ſhall be deducted from the ſum of nine lacks, in like manner with the ſum of 2,64,704. 20. 26, and a ſimilar deduction ſhall in conſequence be made in the Kiſtbundy hereinafter mentioned. It is however mutually agreed, that the diminution of this aggregate ſum, which ſhall take place on the full liquidation of the debts as ſpecified in the 4th Article, ſhall make no change in this Article, which ſhall, notwithſtanding ſuch diminution, remain in full force.

Article 6th.—The ſaid Company, deſirous of preſerving the rights of ſovereignty over the ſaid Poligars to the ſaid Nabob, engage to the utmoſt of their power, and conſiſtent with the realization of the tributes or Peiſhcuſh from them, to enforce the allegiance and ſubmiſſion of the ſaid Poligars to the ſaid Nabob in cuſtomary ceremonies, and in furniſhing the Poligar Peons, according to eſtabliſhed cuſtom, for the collection of the Revenues, the ſupport of Government, and for the protection of the property of the inhabitants of the ſaid Nabob's country; promiſing that all acts of authority ſhall be exerciſed, and all accounts of Revenue (of which accounts the ſaid Nabob, if he ſo wiſhes, ſhall be annually furniſhed with copies) ſhall bear his the ſaid Nabob's name. For the better execution of this and the 5th Article, the ſaid Nabob promiſes to furniſh to the ſaid Company, that is to ſay, to their repreſentatives the Preſident and Council of Fort St. George, the neceſſary orders, under his ſeal and ſignature, addreſſed to each Poligar, and to the purport hereof, without delay.

Article 7th.—After deducting from the above-mentioned ſum of nine lacks of Star Pagodas, which forms a part of the aggregate ſum of 15,21,105 Star Pagodas mentioned in the 5th Article, the amount of the tributes or Peiſhcuſh from the Poligars, as ſpecified in the Schedule No. 1. the ſaid Nabob agrees to pay annually the remaining ſum, being 6,35,295. 15. 54. together with the further ſum of 6,21,105 for the purpoſe mentioned in the 4th Article, making the ſum of Star Pagodas 12,56,400. 15. 54. at the following periods:

On the	1ſt September	1,00,000	— —
	1ſt October	1,00,000	— —
	1ſt November	1,00,000	— —
	1ſt December	1,00,000	— —
	1ſt January	1,00,000	— —
	1ſt February	1,00,000	— —
	1ſt March	1,50,000	— —
	1ſt April	1,50,000	— —
	1ſt May	2,00,000	— —
	1ſt June	1,56,400	15 54
	Star Pagodas	12,56,400	15 54

And it is mutually agreed, that on the full liquidation of the debts before mentioned, when the payment of the ſum of Star Pagodas 6,21,105 ſhall ceaſe by virtue of the 4th Article, a reduction in equal proportion ſhall take place in the above inſtalments.

Article 8th.—The ſaid Nabob engages to make good to the ſaid Company the payments of the ſums according to the inſtalments of Kiſtbundy contained in the 7th Article; and if, contrary to his ſincere intentions and exertions, any of the ſaid ſums ſhall not be fully paid at the expiration of fifteen days from the time limited, in that caſe the ſaid Nabob agrees that the ſaid Company ſhall aſſume the management of and make the collection of the Revenues from the diſtricts mentioned in the Schedule No. 2. hereunto annexed, according to the following Conditions: and for this preſent engagement ſhall be conſidered ſufficient authority, the ſaid Company through their Preſident and Council at Fort St. George giving immediate and explicit information, according to the tenor thereof, to the ſaid Nabob, who ſhall, on the arrival of the Company's Officers in the ſaid diſtrict, recall all his Officers except one in each diſtrict; which Officer ſhall remain at the Sudder Cutcherry, and ſhall be furniſhed annually by the Officer of the ſaid Company with copies of the Sudder Cutcherry accounts of the groſs collections, and of the net receipts, under the atteſtation of the Officer of the ſaid Company, and of the Sudder Omlah of the diſtrict.

Firſt. The ſaid Company ſhall aſſume the management of ſuch diſtrict or diſtricts, the Revenues of which, after deducting the charges of collections, ſhall equal the amount of the Kiſt which ſhall have fallen in arrear.

Second. The ſaid Company agree that a deduction ſhall take place proportionably from the amount of each of the ten Kiſts above mentioned, equal to the amount of the net Revenue of the diſtrict or diſtricts which ſhall have been aſſumed as above, ſuch deduction commencing from the day that the aſſumption ſhall take place. It is alſo mutually agreed that an account called Balance Account ſhall be immediately opened for this and other purpoſes hereinafter mentioned, bearing an intereſt of 8 per cent. per annum, between the ſaid Nawaub and the ſaid Company, in which the ſaid Nawaub ſhall be debited for the balance accrued in his above ſtipulated payments, and alſo for the amount deducted as above from the ten Kiſts, and ſhall be credited for the net Revenue collected from the ſaid diſtrict or diſtricts, the ſaid Company continuing to exerciſe authority in and to make the collections from the ſame, until in conſequence of the full liquidation of the debts and diminution of the annual ſum to be for that purpoſe paid by the Nabob to the ſaid Company, according to the 4th Article, the ſaid balance account ſhall be equal on the debit and credit ſide, and nothing ſhall remain due to the ſaid Company; then the ſaid diſtrict or diſtricts ſhall revert to the management of the ſaid Nawaub.

Third. Whenever the ſaid diſtrict or diſtricts thus aſſumed ſhall be reſtored according to the above condition, it is agreed that in caſe of any of the Kiſts for the ſum remaining (after the deduction of the ſum of 6,21,105 Star Pagodas, that is to ſay, for the ſum of 6,35,295. 15. 54) be not paid 15 days after the expiration of the time limited, the ſaid Company ſhall poſſeſs equal power to aſſume the diſtricts mentioned in the ſaid Schedule, No. 2. as in the firſt inſtance, and ſhall accordingly aſſume ſuch diſtrict or diſtricts, the Revenue of which, after deducting the charges of collection, ſhall equal the amount of the Kiſt which ſhall have fallen in arrear; from which they ſhall realize the balance that ſhall have ariſen in the payment of the Kiſts, and ſhall give credit to the ſaid Nawaub for the ſurplus and ſubſequent net Revenues, in part payment of the ſum of Star Pagodas 6,35,295. 15. 54. And in this caſe the management of the diſtrict or diſtricts thus aſſumed ſhall for ever continue in the poſſeſſion of the ſaid Company, any thing contained in the 3d Article of the preſent Engagement to the contrary notwithſtanding; and the ſaid Company agree to give the Nawaub credit for the Revenue ariſing therefrom.

Fourth. In order to prevent any loſs ariſing to either party from this meaſure, it is mutually agreed, that the diſtrict or diſtricts which ſhall thus be aſſumed by the ſaid Company, ſhall be entire, as mentioned in the ſaid Schedule, and not parts of diſtricts.

Fifth. In conſequence of this meaſure, whereby the diſtricts mentioned in the Schedule No. 2. become reſponſible for any arrears that may accrue in the payment of the above ſtipulated

ſtipulated Kiſts, the ſaid Nawaub agrees that he will not grant Tunkaws or aſſignments on any account on the Revenues thereof; and if, contrary to this condition, any Tunkaws or aſſignments ſhould exiſt where the ſaid diſtricts or any of them ſhall be aſſumed by the ſaid Company, ſuch Tunkaws or aſſignments ſhall be declared by the ſaid Company and the ſaid Nawaub to be of no value, nor ſhall they remain in effect.

Sixth. It is agreed between the contracting parties, that the above-deſcribed Balance Account ſhall be annually adjuſted, and a Committee conſiſting of four reſpectable and capable perſons, of which two ſhall be nominated by the ſaid Company and two by the ſaid Nawaub, ſhall aſſemble on the 1ſt day of Auguſt of every year, commencing with 1793, for the purpoſe of adjuſting and drawing out a fair and equitable ſtatement thereof.

Article 9.—In caſe the ſaid Nawaub ſhall at any time have occaſion for any number of troops for the collection of his Revenues, the ſupport of his authority, or the good order and government of his country, the ſaid Company agree to furniſh a ſufficient number of troops for that purpoſe, on public repreſentation being made by the ſaid Nawaub to the Preſident and Council of Fort St. George, of the neceſſity of employing ſuch troops, and of the objects to be obtained thereby; and the ſaid Nawaub agrees to defray the additional expenſe of ſuch troops ſo long as they may be employed at his requeſt; this additional expenſe being the ſum over and above the expenſe of ſuch troops while in garriſon or at fixed quarters: and it ſhall be at the option of the ſaid Nawaub to reimburſe the ſaid ſurplus expenſe, either on the concluſion of the ſervice on which ſuch troops may have been employed, in money, or to add it to the debit ſide of the account called Balance Account, and more particularly explained in the ſecond condition of the 8th Article.

Article 10.—The ſaid Nawaub ſhall receive regular information of a negociation which ſhall relate to declaring war or making peace, wherein the ſaid Company may engage, and the intereſts of the Carnatic and its dependencies may be concerned; and the ſaid Nawaub ſhall be conſidered as an Ally of the ſaid Company, in all Treaties which ſhall in any reſpect affect the Carnatic and countries depending thereon, or belonging to either of the contracting parties contiguous thereto; and the ſaid Nawaub agrees that he will not enter into any negociation or political correſpondence with any European or Native Power without the conſent of the ſaid Company. This Treaty, conſiſting of ten articles, and having two Schedules annexed thereto, marked No. 1. and No. 2. ſhall be in force and have effect from the 12th day of July 1792, (correſponding with the 22d day of the month Zekaida 1206 Hejira) and the contracting parties having affixed their reſpective ſeals and ſignatures to two counterparts on the dates under-mentioned, that is to ſay, the Right honourable Charles Earl Cornwallis, K. G. Governor General, &c. &c. &c. ſhall affix his ſeal and ſignature to one counterpart, on the part of the Honourable Engliſh Eaſt India Company, and the Nawaub Walla Jah Behauder, Nawaub of the Carnatic, ſhall affix his ſeal and ſignature to another counterpart; ſhall be exchanged.

(A true Copy.)

Signed and ſealed at Chepauk Houſe, this 22d day of Zekaida 1206, and 12th day July 1792.

(Signed) *G. F. Cherry*,
Perſian Tranſlator to the Governor General.

Schedule, No. 1.

Liſt of POLIGARS, with the amount of their reſpective TRIBUTES, or PEISHCUSH, as mentioned and referred to in the 5th Article of the accompanying Treaty, in force from 12th day July 1792, correſponding with the 22d day of Zekaida 1206 Hejira.

			S. Pags	F.	C.
Camar Yachum Nair	Vencateghetry	- - -	21,673	10	64
Vencataput Nair	Caleſhe	- - -	10,775	—	—
Tappaty Rammanaud	Sydapoor - M. P.	6,000 — —	6,600	—	—
Bomrauze	- - -	- - -	32,586	9	—
Princewaſs Row	Amer - - - R.	10,000 — —	2,857	5	11
Butchoy Naik	Marangapoory	12,093 12 —			
Lingama Naik	Nattam	8,598 12 —			
Zongama Naigh	Comavandy	10,483 12 —			
Saumy Naik	Ramgunny	11,731 4 —			
Mootca Naik	Petta Notingy	9,556 4 —			
Combia Naick	Venamatapotam	6,400 — —			
Boſamopa Naick	Youmula	642 2 —			
	Rupees	60,505 14 —	16,154	26	20
Maduram Sing Pettaputty Ramnautporam	- - -	- - -	62,857	5	11

Warriar

Schedule, No. 1—*(continued.)*

			S. P.	F. C.
Warriar Tawer Mapilla, in the room of the Ranee, and Infant Heireſs of	Shevegungo	- - -	50,000	— —
Polygars of the Diſtrict	Madura	- - -	3,751	— —
Varayoo Narana Vanuyam	Sheirgherry	11,176 — —		
Yeſrapa Naik	Ellaporam	11,176 — —		
Madurapah Taven	Wootamaley	8,128 — —		
Cotala Taven	Nadoorvarcoocky	1,574 8 —		
Indora Talwen	Talwencotta	609 6 —		
Saule Tatewen	Soumden	508 — —		
Tady Talewen	Candombar	1,016 — —		
Natta Cooty	Lingumputty	314 — —		
Chaturoyen	Woorcad	304 8 —		
Choca Talevan	Moucutry	1,016 — —		
Cataboon Naik	Panettem Country	11,176 — —		
Androoconda Vunnyan	Ettyarumpuny	6,096 — —		
Numja Naik	Malemondy	1,016 — —		
Etapa Naik	Negataporam	6,604 — —		
Sevemaul Naik	Caudelloody	1,320 8 —		
Pedenna Naik	Attengherry	1,727 2 —		
Chennum Naik	Munnarcotta	2,540 — —		
Avalapa Naik	Pawaly	1,168 4 —		
Reddy Cody Nanayen	Aligoopoory	108 7 —		
Geokellapa Naik	Gottaputty	1,168 5 —		
Cotingada Gundon	Cattarputty	6,604 — —		
Primamunga Tavers	Chocumputta	6,604 — —		
Comur Naik	Saupetoor	5,791 2 —		
Gotapa Naik	Laudvoor	1,930 4 —		
Ena Chinnama Naik	Zelmurry	1,016 — —		
Tottapa Naick	Punnulgoody	1,696 5 —		
Annechy Naick	Colatoor	1,016 — —		
Tomeetry Naick	Paroor	3,332 5 —		
Triſſennada Tawen	Shatoon	5,080 — —		
Paule Taleren	Ovideahporam	1,224 3 —		
Vanda Tawen	Gottengundon	365 8 —		
Chuckrums		1,03,409 5 —	57,450	— —
		Total Star Pagodas	2,64,704	20 26

Signed and Sealed at Chepauk Houſe, this

(A true Copy.)

Signed and Sealed at Fort William in Bengal, this

(Signed) *G. F. Cherry,*
Perſian Tranſlator to the Governor General.

Schedule No. 2.

Liſt of the DISTRICTS, with the Amount of the Net REVENUES from each, at which they ſhall be eſtimated, and aſſumed according to the 8th Article of the accompanying Treaty, in force from 12th July 1792, (correſponding with 22 Zekaida 1206 Hejira).

Tinnevelly	Net Revenue	4,06,508
Madura		64,945
Trichinopoly, including Warriore, Pottom, and Arrialore		2,51,139
Nellore		3,31,783
Ongole		93,334
Palnaud		24,657
Northern Diviſion of the Arcot Province		1,69,404
	Star Pagodas	13,41,770

By

By the firſt condition of the 8th Article of the ſaid Treaty it is agreed, that the ſaid Company ſhall aſſume the management of ſuch diſtrict or diſtricts, the Revenue of which, after deducting the charges of collection, ſhall equal the amount of the Kiſts which ſhall have fallen in arrear. The ſaid Company, therefore, by virtue of this condition, ſhall aſſume a diſtrict or diſtricts from among the above-named, the net Revenue of which ſhall be as near as poſſible equal to the amount of the Kiſt which ſhall have fallen in arrear.

Signed and ſealed, at Chepauk Houſe, this

(A true Copy.)

Signed and ſealed, at Fort William in Bengal, this

(Signed) *G. F. Cherry*,
Perſian Tranſr to the Govr General.

Appendix, No. 29.

TREATY with the Nabob of Arcot, dated 31ſt July 1801.

Treaty for ſettling the ſucceſſion to the Soubahdarry of the Territories of Arcot, and for veſting the adminiſtration of the Civil and Military Government of the Carnatic Payen Ghaut in the United Company of Merchants of England trading to the Eaſt Indies.

WHEREAS the ſeveral Treaties which have been concluded between the United Company of Merchants of England trading to the Eaſt Indies, and their Highneſſes heretofore Nabobs of the Carnatic, have been intended to cement and identify the intereſts of the contracting parties; and whereas, in conformity to the ſpirit of the alliance, the ſaid Company did, by the Treaty concluded on the 12th July 1792 with the late Nabob Wallajah, relinquiſh extenſive pecuniary advantages acquired by the previous Treaty of 1787, with the view and on the conſideration of eſtabliſhing a more adequate ſecurity for the intereſts of the Britiſh Government in the Carnatic; and whereas ſubſequent experience has proved that the intention of the contracting parties has not been fulfilled by the proviſions of any of the Treaties heretofore concluded between them; and whereas the Muſnud of the Soubahdarry of Arcot having become vacant, the Prince Azeem ul Dowlah Behader has been eſtabliſhed by the Engliſh Eaſt India Company, in the rank, property and poſſeſſions, of his anceſtors, heretofore Nabobs of the Carnatic; and whereas the ſaid Company and his Highneſs the ſaid Prince Azeem ul Dowlah Behader have judged it expedient that additional proviſions ſhould at this time be made, for the purpoſe of ſupplying the defects of all former engagements, and of eſtabliſhing the connection between the ſaid contracting parties on a permanent baſis of ſecurity, in all times to come: Wherefore, the following Treaty is now eſtabliſhed and concluded by the Right honourable Edward Lord Clive, Governor in Council of Fort St. George, by and with the ſanction and authority of his Excellency the moſt noble the Marquis Wellеſley, K. P. Governor General in Council of all the Britiſh poſſeſſions in the Eaſt Indies, on behalf of the ſaid United Company, on the one part; and by his Highneſs the Nabob Wallajah Ameer ul Dowlah Madar ul Mulk Ameer ul Hind Azeem ul Dowlah Behader Shawkut Jung Sepah Salar, Nabob Soubahdar of the Carnatic, on his own behalf, on the other part; for ſettling the ſucceſſion to the Soubahdarry of the Territories of Arcot, and for veſting the adminiſtration of the Civil and Military Government of the Carnatic in the United Company of Merchants of England trading to the Eaſt Indies.

Article 1ſt.—The Nabob Azeem ul Dowlah Behader is hereby formally eſtabliſhed in the ſtate and rank, with the dignities dependent thereon, of his anceſtors, heretofore Nabobs of the Carnatic, and the poſſeſſion thereof is hereby guaranteed by the Honourable Eaſt India Company to his ſaid Highneſs Azeem ul Dowlah Behader, who has accordingly ſucceeded to the Soubahdarry of the Territories of Arcot.

Article 2d.—Such parts of the Treaties heretofore concluded between the ſaid Eaſt India Company and their Highneſſes, heretofore Nabobs of the Carnatic, as are calculated to ſtrengthen the alliance, to cement the friendſhip, and to identify the intereſts of the contracting parties, are hereby renewed and confirmed, and accordingly the friends or enemies of either are the friends or enemies of both parties.

Article 3d.—The Honourable Company hereby charges itſelf with the maintenance and ſupport of the military force neceſſary for the defence of the Carnatic, and for the protection of the rights, perſon, and property of the ſaid Nabob Azeem ul Dowlah Behader; and with the view of reviving the fundamental principles of the alliance between his anceſtors and the Engliſh nation, the ſaid Nabob Azeem ul Dowlah ſtipulates and agrees that he will not enter upon any negociation or correſpondence with any European or Native Power, without the knowledge and conſent of the ſaid Engliſh Company.

Article 4th.—It is hereby ſtipulated and agreed, that the ſole and excluſive adminiſtration of the Civil and Military Government of all the territories and dependencies of the Carnatic Payen Ghaut, together with the full and excluſive right to the Revenues thereof, (with the exception of ſuch portion of the ſaid Revenues as ſhall be appropriated for the maintenance

of the ſaid Nabob and for the ſupport of his dignity) ſhall be for ever veſted in the ſaid Engliſh Company; and the ſaid Company ſhall accordingly poſſeſs the ſole power and authority of conſtituting and appointing, without any interference on the part of the ſaid Nabob, all Officers for the collection of the Revenues, and of eſtabliſhing Courts for the adminiſtration of Civil and Criminal Judicature.

Article 5th.—It is hereby ſtipulated and agreed that one fifth part of the net Revenues of the Carnatic ſhall be annually allotted for the maintenance and ſupport of the ſaid Nabob and of his own immediate family, including the Mahal of his late Highneſs the Ameer ul Omrah; the ſaid fifth part ſhall be paid by the Company in monthly inſtalments of twelve thouſand Star Pagodas; and whatever circumſtance may occur affecting the net Revenues of the Carnatic, the ſaid inſtalments ſhall not be leſs than twelve thouſand Star Pagodas. Whatever balance of the ſaid fifth part may remain due at the expiration of each year, ſhall be liquidated upon the ſettlement of the accounts, and the ſaid fifth part ſhall be at the free diſpoſal of the ſaid Nabob, conſiſtently with the principles of the ſaid alliance.

Article 6th.—The fifth part of the Revenues, as ſtated in the preceding Article, ſhall be calculated and determined in the following manner; viz. all charges of every deſcription incurred in the collection of the Revenues, the amount of the Jaghire lands, ſtated in the 9th Article in the Treaty of 1787 at Star Pagodas 2,13,421, and the ſum of Pagodas 6,21,105, appropriable to the liquidation of the debts of the late Mahomed Ally, ſhall in the firſt inſtance be deducted from the Revenues of the Carnatic, and after the deduction of thoſe three items ſhall have been made, one fifth part of the remaining net Revenue (including the Polygar Peiſhcuſh, which ſhall always be calculated at the ſum of Star Pagodas 2,64,704. 20. 26. according to the Treaty of 1792) ſhall be allotted for the maintenance of the ſaid Nabob, and for the ſupport of his Highneſs's dignity.

Article 7th.—Whereas it was ſtipulated by the 4th Article of the Treaty of 1792, that the ſum of ſix lacks twenty-one thouſand one hundred and five Star Pagodas ſhould annually be applied to the diſcharge of certain regiſtered debts due by the late Nabob Mahomed Ally to his private creditors, under agreements concluded between his Highneſs and the Honourable Company, and guaranteed by the Parliament of Great Britain, until the ſaid regiſtered debt ſhould be liquidated; the Honourable Engliſh Company accordingly hereby charges itſelf with the annual payment of 6,21,105 Pagodas from the Revenues of the Carnatic, until the remainder of the ſaid regiſtered debt ſhall be liquidated.

Article 8th.—Whereas certain debts are due to the ſaid Company by the anceſtors of the ſaid Nabob; and whereas it is expedient, in order that the preſent Treaty may include a complete arrangement of all affairs depending between the ſaid Company and the ſaid Nabob, that an adjuſtment ſhould be made of the afore-mentioned debts; wherefore the ſaid Nabob formally and explicitly acknowledges the debt commonly called the Cavalry Loan, amounting, with its intereſt, to Star Pagodas 13,24,342. 6. 47. and alſo the portion of the regiſtered debt heretofore paid by the ſaid Company to the Creditors of the late Nabob Wallajah (according to the annexed Schedule) to be juſt debts; and whereas, excluſively of the above-mentioned debts, other unadjuſted debts alſo remain, which were referred to the adjuſtment and deciſion of the Governor General in Council of Bengal; and whereas the ſaid unadjuſted debts have not been determined according to that intention, the ſaid Nabob hereby engages, that whenever the ſaid determination ſhall be made, his Highneſs will acknowledge to be a juſt debt, the amount of the balance which ſhall be ſo declared to be due to the ſaid Company. It is not, however, the intention of this Article, to cauſe any diminution from the fifth part payable to the ſaid Nabob; but on the contrary, it is ſpecified, that no deduction ſhall be made from the Revenue on any account whatever, excepting the three items ſtated in the 6th Article, previouſly to the determination of his Highneſs's proportion.

Article 9th.—The Engliſh Company engages to take into conſideration the actual ſituation of the families of their Highneſſes the late Nabobs Wallajah and Omdut ul Omrah Behader, as well as the ſituation of the principal Officers of his late Highneſs's Government; and the Britiſh Government ſhall charge itſelf with the expenſe (chargeable on the Revenues of the Carnatic) of a ſuitable proviſion for their reſpective maintenance. The amount of the above-mentioned expenſes to be defrayed by the Company, ſhall be diſtributed, with the knowledge of the ſaid Nabob, in ſuch manner as ſhall be judged proper.

Article 10th.—The ſaid Nabob Azeem ul Dowlah Behader ſhall in all places, on all occaſions, and at all times, be treated with the reſpect and attention due to his Highneſs's rank and ſituation as an Ally of the Britiſh Government, and a ſuitable guard ſhall be appointed from the Company's troops, for the protection of his ſaid Highneſs's perſon and palace.

Article 11th.—The entire defence of the Carnatic againſt foreign enemies, and the maintenance of the internal tranquillity and police of the country, having been hereby transferred to the Britiſh Government, his ſaid Highneſs engages not to entertain or employ in his ſervice any armed men without the conſent of the Britiſh Government, who will fix, in concert with his Highneſs, the number of armed men neceſſary to be retained for the purpoſes of ſtate. Such armed men as his Highneſs may in conſequence of this Article engage in his ſervice, ſhall be paid at the excluſive coſt and charge of the ſaid Nabob.

Article 12th.—The Honourable Eaſt India Company ſhall, in conformity to the ſtipulations of this Treaty, enter upon the excluſive adminiſtration of the Civil and Military Government of the Carnatic, on the 31ſt day of July 1801; and his ſaid Highneſs the Nabob ſhall iſſue orders to all his Civil and Military Officers, to tranſfer the diſtrict or diſtricts under their

reſpective

reſpective charge, to ſuch perſons as ſhall be appointed by the ſaid Company to manage the ſaid diſtricts, and alſo to deliver to the perſons appointed all records, accounts, and official papers belonging to their reſpective Cutcherries or offices.

This Treaty, bearing date the 31ſt day of July, A. D. 1801, and conſiſting of twelve Articles, having been executed by Edward Lord Clive, Governor in Council aforeſaid, on the one part, and His Highneſs Azeem ul Dowlah Behader on the other part, is hereby mutually interchanged, the ſaid Edward Lord Clive engaging that a copy of the ſaid Treaty ſhall be tranſmitted to Fort William, for the purpoſe of being ratified by his Excellency the moſt noble the Marquis Wellesley, K. P. Governor General in Council; and that as ſoon as the ratified Treaty ſhall be received from Bengal, it ſhall be delivered to his ſaid Highneſs, who will then return to his Lordſhip the copy which he now receives.

(Signed) CLIVE.
J. STUART.
WM PETRIE.
E. W. FALLOFIELD.

By the Right honourable the Governor in Council.

(Signed) *J. Webbe,*
Chief Secretary to Government.

SCHEDULE of the Account referred to in the 8th Article of this Treaty.

Amount paid by the Company to his Highneſs the Nabob's Creditors, on account of the conſolidated Debt of 1777 - - - - - - - - -		26,47,381
DEDUCT		
Receipts of Revenue from the Carnatic ſurplus to the fixed Military Subſidy, in the Fuſly years 1200 and 1201 - - - - -	8,29,481	
Intereſt at £6. per cent. for 4½ years - - - - - -	2,23,960	
		10,53,441
Balance due by the Nabob - - - - - - - - - -		15,93,940
ADD		
Intereſt for 4 years and 11 months at 6 per cent. - - - - -		4,70,211
Actual Balance, Sr Ps		20,64,151

(Signed) CLIVE.
J. STUART.
WM PETRIE.
E. W. FALLOFIELD.

By the Right honourable the Governor in Council.

(Signed) *J. Webbe,*
Chief Secretary to Government.

(A true Copy.)
(Signed) *J. Webbe,*
Chief Secretary to Government.

Separate Explanatory Articles annexed to the Treaty for ſettling the ſucceſſion to the Soubadarry of the Territories of Arcot, and for veſting the adminiſtration of the Civil and Military Government of the Carnatic Payenghaut in the United Company of Merchants of England trading to the Eaſt Indies.

Article 1ſt.—Whereas it is ſtipulated by the 5th article of the Treaty that the ſum to be appropriated to the ſupport of the dignity of his Highneſs the Nabob Azeem ul Dowlah Behauder, ſhall be calculated at one fifth part of the net Revenues of the Carnatic; and whereas the improvement of the ſaid Revenues, which under Providence may be expected to ariſe from the effects of the preſent arrangement, may render the ſaid fifth part greater than will be neceſſary to the purpoſes intended by the contracting parties, it is hereby explained, for the better underſtanding of the fifth Article of the Treaty, that whenever the whole net Revenue of the Carnatic, including the ſums to be deducted according to the ſixth article of the Treaty, ſhall exceed the ſum of twenty-five lacks of Star Pagodas, then and in that caſe the fifth part of ſuch ſurplus ſhall be applied to the repair of fortifications, to the eſtabliſhment of a ſeparate fund for the eventual exigencies of war, or to the military defence of the Carnatic, in ſuch manner as may be determined by the Governor in Council of Fort St. George, after the previous communication to his Highneſs the Nabob Azeem ul Dowlah.

Article 2d.—Whereas it is ſtipulated in the ſixth Article of the Treaty, that the ſum of Pagodas 6,21,105, on account of the private debts of the Nabob Mahomed Ally, ſhall be deducted from the amount of the net Revenue, previouſly to the determination of the proportion to be paid to his Highneſs the Nabob, it is nevertheleſs hereby explained, that it ſhall not be incumbent on the Honourable Company to appropriate lands yielding a Revenue to the ſaid amount 2,13,421 Pagodas, but that the ſaid Company ſhall be at liberty to exerciſe its diſcretion in the mode and on the extent of the proviſion to be made accord-

ing

ing to the 9th Article of the Treaty, for the ſupport of the family and principal Officers of the Nabob Mahomed Ally, and of the Nabob Omdut ul Omrah. And it is further explained, that notwithſtanding the liquidation of the private debt of the Nabob Mahomed Ally, or of the debt due to the Honourable Company, the ſaid ſum of Pagodas 6,21,105, ſhall always be deducted from the net Revenue, and ſhall in no caſe be included in the net Revenue, previouſly to the determination of the ſhare to be allotted to his Highneſs the Nabob Azeem ul Dowlah Behader; it being the intention of the contracting parties that the ſaid ſum of Pagodas 2,13,421, and the ſaid ſum of Pagodas 6,21,105, ſhall be conſidered to be permanent deductions in all times to come from the Revenue of the Carnatic.

(Signed) CLIVE.
J. STUART.
WM PETRIE.
E. W. FALLOFIELD.

By the Right honourable the Governor in Council.

(Signed) *J. Webbe,*
Chief Secretary to Government.

(A true Copy.)

(Signed) *J. Webbe,*
Chief Secretary to Government.

Appendix, No. 30.

Extract Letter from Governor in Council at Fort St. George (Political Department), dated 20th September 1793.

Paragraph 44. WE informed your Honourable Court, in our Addreſs of the 2d May laſt, of the ſteps we had taken with regard to the Tanjore country, and of the doubt we entertained of the propriety of entruſting the Rajah with the charge and management of the public Revenue.

45. On this occaſion we judged it expedient to refer to the deciſion of the Supreme Government, who obſerved to us in reply, that although they had no poſitive reaſon at preſent to entertain a much more favourable opinion of the Rajah of Tanjore than when they wrote to us on that ſubject in December laſt, yet as they had not heard of any late irregularity in his conduct, they were of opinion that under all the circumſtances in which the queſtion was involved, it would be more ſuitable to our national character, to hazard an error on the ſide of lenity, than to expoſe ourſelves to the imputation of having treated him with exceſſive rigour.

46. They further obſerved, that when the reference was made to them in December laſt, on the Rajah's offer to undertake the management of his country on the terms which he at firſt rejected, he had juſt before been guilty of ſeveral ſhocking outrages; and excluſive of all other conſiderations, if his reſtoration had immediately ſucceeded his miſdeeds, it might have been doubted whether our Government had ſeriouſly diſapproved of thoſe enormities.

47. That as the Rajah had for ſome time felt the moſt pointed and public marks of our diſſatisfaction, and of our abhorrence of his conduct, and as the Company by the terms of the propoſed Agreement would be ultimately ſecured in the receipt of the ſtipulated Revenue, and would beſides obtain an abſolute right of aſſuming the management of the country whenever the Rajah ſhould fail in his engagements, the Supreme Government recommended that his Excellency's offer to execute the Treaty that was propoſed to him, ſhould be accepted, and the management of his country reſtored to him at the concluſion of the current revenue year.

48. In conformity with this recommendation we reſolved that the country ſhould be delivered up on the 12th July, and notified this intention to the Rajah. His Excellency in conſequence ſigned the Treaty, and is now in complete poſſeſſion of his former authority. We have likewiſe made over to him, as we had done in ſimilar circumſtances to the Nabob, all the balances outſtanding in the Tanjore country, for which ſecurity had not been previouſly given, or which had not been in a courſe of collection prior to the aforeſaid date.

Appendix, No. 31.

TREATY with the Rajah of Tanjore, dated 12th July 1793.

WHEREAS a certain engagement was entered into between the Honourable Engliſh Eaſt India Company and his Excellency Ameer Sing, Rajah of Tanjore, bearing date the 10th day of April 1787, for the purpoſe of cementing an everlaſting friendſhip with each other, and of contributing mutually towards the defence of the Carnatic and countries depending thereon, whereby it was ſtipulated that the ſaid Company ſhould maintain a military force, and that the ſaid Rajah of Tanjore ſhould pay annually a certain ſum of money, ariſing from the Revenues of his country, and ſhould furniſh ſufficient and ſatisfactory ſecurity under certain

certain conditions expreſſed in the ſaid Engagement, for the regular payment of the ſum ſtipulated to the ſaid Company; and whereas it appears that reſources of the ſaid country of Tanjore are not competent to enable the ſaid Rajah to perform the ſtipulations in the ſaid Engagements; and whereas it further appears that the ſecurity which the ſaid Rajah of Tanjore agreed in the above-mentioned engagement to furniſh for the due payment of the ſtipulated ſum to the ſaid Company, is in its nature inadequate to the end intended; and whereas certain agreements have alſo been entered into between the ſaid Company and the ſaid Rajah, for the diſcharge of certain debts due by the ſaid Rajah to private perſons; it has been mutually agreed, in conſequence of the above written circumſtances, that the engagement aforeſaid ſhall henceforth be conſidered by the contracting parties as annulled, and no longer of effect or in force; and in lieu thereof, the Honourable Sir Charles Oakley, Bart. Preſident and Governor in Council of Fort St. George, on behalf of the United Company of Merchants of England trading to the Eaſt Indies, their heirs and ſucceſſors, on the one part, and his Excellency Ameer Sing, Rajah of Tanjore, in his own name and for himſelf his heirs and ſucceſſors, on the other part, agree to the following Articles, which ſhall be binding on the reſpective parties for the purpoſes contained therein, notwithſtanding all or any of the conditions ſtipulated in the Engagement, dated 10th April 1787, to the contrary.

Article 1ſt.—The friends and enemies of either of the contracting parties ſhall be conſidered the friends and enemies of both.

Article 2d.—In order to execute the foregoing Article in its full extent, the Honourable Engliſh Eaſt India Company agree to maintain a military force, and the Rajah of Tanjore agrees to contribute annually a certain ſum of money, hereinafter mentioned, as his ſhare of the expenſe of the ſaid military force; the ſaid Rajah further agreeing that the diſpoſal of the ſaid ſum, together with the arrangement and employments of the troops ſupported by it, ſhall be left entirely to the ſaid Company.

Article 3d.—It is hereby alſo agreed, for the further ſecurity and defence of the countries belonging and ſubject to the contracting parties in the Carnatic, &c. that all forts ſhall be garriſoned by the troops of the ſaid Company; and in the event of war breaking out in the Carnatic and countries appertaining to either party, and dependent on the Carnatic or contiguous thereto, it is agreed, for the better proſecution of it, that ſo long as it ſhall laſt, the ſaid Company ſhall poſſeſs full authority over the Tanjore country, and ſhall collect the Revenues thereof, the ſaid Company hereby engaging that during ſuch war they will pay to the ſaid Rajah one lack of Pagodas (1,00,000) per annum, and one fifth ſhare of the net Revenue ariſing therefrom, and that at the concluſion of the war the Tanjore country ſhall be reſtored to the Rajah, except in certain caſes, which are hereinafter mentioned.

Article 4th.—The Rajah of Tanjore agrees to pay to the ſaid Company, for the purpoſe of mutual defence, the ſum of three lacks and fifty thouſand (3,50,000) Star Pagodas annually, as his ſhare of the expenſe for the military force; and alſo, in conſequence of an agreement between the ſaid Company and the Nabob of the Carnatic, a further ſum of Star Pagodas one lack fourteen thouſand two hundred and eighty-five (1,14,285) annually, on account of the Peiſhcuſh payable from Tanjore to the ſaid Nabob, and by him transferred in abſolute right to the ſaid Company; and the ſaid Rajah further engages to pay the ſum of ſixty thouſand (60,000) Star Pagodas per annum, towards the diſcharge of certain debts, ſanctioned by the ſaid Company, and ſpecified in the Schedule hereunto annexed, No. 2. which further ſum of ſixty thouſand (60,000) Star Pagodas ſhall ceaſe on the full liquidation of the ſaid debts.

Article 5th.—Although the ſums above mentioned conſtitute the regular ſtated payments for which the Rajah of Tanjore is to be accountable, under the heads of ſubſidy, Peiſhcuſh, and private debts, yet the ſaid Company conſidering the actual ſtate of the Tanjore country, which has for many years been declining in its Revenue, and deſirous of affording the ſaid Rajah as much preſent relief as may be conſiſtent with the abſolute neceſſities of their own Government, in the confidence that he will turn it to the improvement of his country and the comfort of his people, agree that a temporary ſuſpenſion ſhall take place with reſpect to a part of the annual payment ſtated in the foregoing Article, that is to ſay, for three years, commencing with the preſent Fuſly, or 12th July laſt, they conſent the annual demand of Star Pagodas one lack fourteen thouſand two hundred and eighty-five (1,14,285) on account of Peiſhcuſh, ſhall be poſtponed; and that the amount which at the expiration of that period will become due, being Star Pagodas three lacks forty-two thouſand eight hundred and fifty-five (3,42,855) ſhall be added to the arrears owing by the ſaid Rajah on his former engagements, and the ſaid Rajah agrees, towards the liquidation of this aggregate balance, to pay fifty thouſand (50,000) Star Pagodas per annum, commencing from the 12th July laſt, and to be continued till the whole ſhall be diſcharged; and after the expiration of three years, to pay his annual Peiſhcuſh of one lack fourteen thouſand two hundred and eighty-five (1,14,285) regularly as it becomes due. Thus the whole ſum to be paid after expiration of three years, will be Star Pagodas five lacks fourteen thouſand two hundred and eighty-five (5,14,285) for account of the ſaid Company, and Star Pagodas ſixty thouſand (60,000) per annum, for account of the private creditors.

Article 6th.—In order to make good the ſum ſtipulated to be paid annually for three years, namely, Star Pagodas three lacks and fifty thouſand (3,50,000) on account of the Rajah's ſhare of the military expenſe, fifty thouſand (50,000) Star Pagodas on account of arrears, and ſixty thouſand (60,000) Star Pagodas on account of private debts, the ſaid Rajah agrees

to pay the amount of the ſaid three ſums, being four lacks ſixty thouſand (4,60,000) Star Pagodas, into the Company's Treaſury at Madras, at the following periods:

1ſt November - - -	30,000
1ſt December - - -	40,000
1ſt January - - - -	40,000
1ſt February - - - -	50,000
1ſt March - - - -	50,000
1ſt April - - - -	50,000
1ſt May - - - -	50,000
1ſt June - - - -	50,000
1ſt July - - - -	1,00,000
Star Pagodas	4,60,000

And it is mutually agreed, that at the end of three years, when the additional payment of one lack fourteen thouſand two hundred and eighty-five (1,14,285) Star Pagodas per annum is to commence, a proportionable increaſe ſhall take place in each of the above inſtalments, and that on the liquidation of the private debts before mentioned a proportionable deduction ſhall be made on that account.

Article 7th.—If, contrary to the intentions of the ſaid Rajah, any part of the ſums mentioned in the inſtalment or Kiſtbundy fixed by the foregoing Article, ſhall not be fully paid at the expiration of fifteen days from the time limited, in that caſe the ſaid Company ſhall aſſume the management of, and make the collection of the Revenues from the diſtricts mentioned in the Schedule No. 1. hereunto annexed, according to the following conditions, and for this the preſent Engagement ſhall be conſidered ſufficient authority; the ſaid Company, through their Preſident in Council at Fort St. George, giving immediate and explicit information, according to the tenor thereof, to the ſaid Rajah, who ſhall on the arrival of the Company's Officers in the ſaid diſtricts, recall all his Officers except one in each diſtrict, which Officer ſhall remain at the Sudder Cutcherry, and ſhall be furniſhed annually by the Officer of the ſaid Company with the copies of the Sudder Cutcherry accounts of the groſs collections, and of the net receipts, under the atteſtation of the Officer of the ſaid Company and of the Sudder Omlah of the diſtrict.

Firſt.—The ſaid Company ſhall aſſume the management of ſuch diſtrict or diſtricts, the Revenue of which, after deducting the charges of collection, ſhall have fallen in arrear.

Second.—The ſaid Company agree that a deduction ſhall take place proportionably from the amount of the nine Kiſts above mentioned, equal to the amount of the net Revenue of the diſtrict or diſtricts which ſhall have been aſſumed as above, ſuch deduction commencing from the day that the aſſumption ſhall take place. It is hereby alſo mutually agreed, that an account called Balance Account ſhall be immediately opened, for this and other purpoſes hereinafter mentioned, bearing an intereſt of eight per cent. per annum, between the ſaid Rajah and the ſaid Company, in which the ſaid Rajah ſhall be debited for the balance accrued in his above ſtipulated payments, and alſo for the amount deducted as above from the nine Kiſts, and ſhall be credited for the net Revenue collected from the ſaid diſtrict or diſtricts, the ſaid Company continuing to exerciſe authority in and to make the collections from the ſame, until in conſequence of the full liquidation of the private debts and diminution of the annual ſum to be for that purpoſe paid by the ſaid Rajah to the ſaid Company, according to the 4th Article, the ſaid Balance Account ſhall be equal on the debit and credit ſide, and nothing ſhall remain due to the ſaid Company; then the ſaid diſtrict or diſtricts ſhall revert to the management of the ſaid Rajah.

Third.—Whenever the ſaid diſtrict or diſtricts thus aſſumed ſhall be reſtored according to the above condition, it is agreed that in caſe any of the Kiſts for the ſum remaining due, after the deduction of the ſum of ſixty thouſand (60,000) Star Pagodas, that is to ſay, for the ſum of five lacks fourteen thouſand two hundred and eighty-five (5,14,285) Star Pagodas, be not paid fifteen days after the expiration of the time limited, the ſaid Company ſhall poſſeſs equal power to aſſume the diſtricts mentioned in the ſaid Schedule No. 1. as in the firſt inſtance, and ſhall accordingly aſſume ſuch diſtrict or diſtricts, the Revenue of which, after deducting the charges of collection, ſhall equal the amount of the Kiſt which ſhall have fallen in arrear; from which they ſhall realize the balance that ſhall have ariſen in the payment of the Kiſts, and ſhall give credit to the ſaid Rajah for the ſurplus and ſubſequent net Revenues, in the part payment of the ſum of five lacks fourteen thouſand two hundred and eighty-five (5,14,285) Star Pagodas. And in this caſe, the management of the diſtrict or diſtricts thus aſſumed, ſhall for ever continue in the poſſeſſion of the ſaid Company, any thing contained in the 3d Article of the preſent Engagement to the contrary notwithſtanding; and the ſaid Company agree to give to the ſaid Rajah credit for the net Revenue ariſing therefrom.

Fourth.—In order to prevent any loſs ariſing to either party from this meaſure, it is mutually agreed, that the diſtrict or diſtricts which ſhall thus be aſſumed by the ſaid Company, ſhall be entire, as mentioned in the ſaid Schedule, and not parts of diſtricts.

Fifth.—In conſequence of this meaſure, whereby the diſtricts mentioned in the Schedule No. 1. become reſponſible for any arrears that may accrue in the payment of the above ſtipulated Kiſts, the ſaid Rajah agrees that he will not grant Tunkaws or aſſignments, on any account, on the Revenues thereof; and if, contrary to this condition, any Tunkaws or aſſignments

ments ſhould exiſt, when the ſaid diſtricts or any of them ſhall be aſſumed by the ſaid Company, ſuch Tunkaws or aſſignments ſhall be declared by the ſaid Company and the ſaid Rajah to be of no value, nor ſhall they remain in effect.

Sixth.—It is agreed between the contracting parties, that the above-deſcribed balance account ſhall be annually adjuſted, and a Committee conſiſting of four reſpectable and capable perſons, of which two ſhall be nominated by the ſaid Company and two by the ſaid Rajah, ſhall aſſemble on the firſt day of Auguſt of every year, commencing with 1793, for the purpoſe of adjuſting and of drawing out a fair and equitable ſtatement thereof.

Article 8th.—In caſe the Rajah ſhall at any time have occaſion for any number of troops for the collection of his Revenues, the ſupport of his authority, or the good order and government of his country, the ſaid Company agree to furniſh a ſufficient number of troops for that purpoſe, on public repreſentation being made by the ſaid Rajah to the Preſident in Council of Fort St. George, of the neceſſity for employing ſuch troops and of the objects to be obtained thereby; and the ſaid Rajah agrees to defray the additional expenſe of ſuch troops ſo long as they may be employed at his requeſt, this additional expenſe being the ſum over and above the expenſe of ſuch troops while in garriſon or at fixed quarters; and it ſhall be at the option of the ſaid Rajah to reimburſe the ſaid ſurplus expenſe, either on the concluſion of the ſervice on which ſuch troops may have been employed, in money, or to add it to the debit ſide of the account called Balance Account, and more particularly explained in the 2d condition of the 7th Article.

Article 9th.—The ſaid Rajah ſhall receive regular information of all negociations which ſhall relate to declaring war or making peace, wherein the ſaid Company may engage, and the intereſt of the Carnatic and its dependencies may be concerned; and the ſaid Rajah ſhall be conſidered as an Ally of the ſaid Company in all Treaties which ſhall in any reſpect affect the Carnatic and countries dependant thereon, or belonging to either of the contracting parties contiguous thereto; and the ſaid Rajah agrees that he will not enter into any negociations or political correſpondence with any European or Native Power without the conſent of the ſaid Company.

Article 10th.—The ſaid Rajah agrees to allow for the ſupport of Serfogee, the adopted ſon of the late Rajah Tulagee, deceaſed, the ſum of Star Pagodas eleven thouſand (11,000) per annum, and for the maintenance of the widows of the ſaid Tulagee the further ſum of Star Pagodas three thouſand (3,000) each per annum; which payment ſhall be made by equal monthly inſtalments into the hands of the Company, or whomſoever they may appoint to receive them, and applied to the above purpoſes, according to their diſcretion.

This Treaty, conſiſting of ten Articles, and having two Schedules annexed thereto, marked Nos. 1. and 2. ſhall be in force and ſhall have effect from the 12th day of July 1792, correſponding with the 22d day of the month Zekaida 1206 Hejira; and the contracting parties having affixed their reſpective ſeals and ſignatures to two counterparts on the dates undermentioned, that is to ſay, the Honourable Sir Charles Oakeley, Bart. Preſident and Governor in Council of Fort St. George, ſhall affix the ſeal and ſignature to one counterpart, on the part of the Honourable Engliſh Eaſt India Company, and his Excellency Ameer Sing, Rajah of Tanjore, ſhall affix his ſeal and ſignature to another counterpart, ſhall be exchanged. Sic Orig.

Signed and delivered at

Schedule, No. 1.

Liſt of DISTRICTS, with the amount of the Net REVENUES from each, at which they ſhall be eſtimated and aſſumed, according to the 7th Article of the accompanying Treaty, in force from the 12th July, correſponding with the 22d Zekaida 1206 Hejira.

Mannargoody	Net Revenue	2,45,198
Trivady	D°	1,49,609
Mayaveram	D°	1,64,668
Putticottah	D°	27,638
	Star Pag'	5,87,113

By the firſt condition of the 7th Article of the ſaid Treaty it is agreed, that the ſaid Company ſhall aſſume the management of ſuch diſtrict or diſtricts, the Revenue of which, after deducting the charges of collection, ſhall equal the amount of the Kiſt which ſhall have fallen in arrear.

The ſaid Company therefore, by virtue of this condition, ſhall aſſume a diſtrict or diſtricts from among the above-named, the net Revenue of which ſhall be, as near as poſſible, equal to the amount of the Kiſt which ſhall have fallen into arrear.

Signed and ſealed at

No. 2.

Schedule of Private Debts.

[Referred to in the 4th Article.]

		Principal.
Mr. Alexander Brodie - - - - - -	Star Pag^{s}	99,254
Mr. Duncan Baine - - - - - - - -		30,000
Sir George Ramſay - - - - - - - -		20,000
Collon Maclekan - - - - - - - -		72,000
Major (or Captain) Burrows - - - - - -		26,100
Mr. Whyte - - - - - - - -	5,706	
Received -	1,000	
		4,706
Mr. Swartz, for Money ſubſcribed by Gentlemen for the benefit of Orphans - - - - -		1,000
	Star Pagodas	2,53,060

The above debts bear intereſt at the rate of 12 per cent. per annum.

Appendix, No. 32.

Extract Letter from the Governor in Council at Fort St. George (Political Department); dated 15th October 1798.

Par. 34. HAVING received the directions of your Honourable Court, for reſtoring Serfojee, the legal heir to the Muſnud of Tanjore, we ſhall forbear to preſs upon your conſideration our correſpondence with the late Rajah, which is a repetition of complaint on our part, and of evaſion on his, relative to the ruinous ſyſtem of meaſures purſued by his Excellency and his Miniſters; but ſhall proceed to relate the ſteps taken for carrying theſe important orders into execution.

Conſ. 27 Feb. 35. Previous to the receipt of thoſe orders, we had been compelled to remove Mr. Alexander Macleod from the ſituation of Reſident at Tanjore, the particulars of which proceeding your Honourable Court will obſerve in our diſpatches of this date from the Public Department, and we had choſen Mr. Benjamin Torin to ſucceed that gentleman at Tanjore.

36. The Earl of Mornington thought it adviſeable to poſtpone the ultimate inſtructions to us, upon the modification of the manner of carrying the directions of the Secret Committee into effect, and on the 23d June we accordingly received his Lordſhip's detailed inſtructions for this purpoſe.

Conſ. 25 June. 37. The Supreme Government have entered into the reaſons which induce them to think it neceſſary to the attainment of the ſubſtantial end of juſtice, that a Commiſſion of Enquiry ſhould be inſtituted, as a meaſure preparatory to the eſtabliſhment of Serfojee on the Muſnud; and in order to obviate the difficulties attending ſuch an enquiry, they determined that Serfojee ſhould be immediately placed upon the throne, leaving the neceſſary inveſtigation into the ſtate of the country to be made after his acceſſion.

C. C. N°s. 99 & 100. 38. Upon this occaſion the Governor General furniſhed us with letters from himſelf to Ameer Sing and Serfojee, to be preſented to them at the time of announcing the deciſion of the Company, communicating to the former the grounds of the judgment in favour of the rights of Serfojee, and aſſuring him that his perſon ſhould be protected, and that whatever might be adjudged to be his private property ſhould be ſecured to him, together with a ſuitable proviſion, and informing the latter of the deciſion in his favour.

39. The Governor General in Council alſo furniſhed us with a Proclamation, to be publiſhed immediately after Serfojee ſhould be placed upon the Muſnud; in which are ſtated the opinions of the firſt Pundits in favour of Ameer Sing; the circumſtances which led to doubts of the integrity of thoſe opinions; the meaſures in conſequence taken for aſcertaining the legality of them; and finally, the grounds upon which the deciſion of Sir Archibald Campbell had been ſet aſide, and the claims of the rightful heir aſcertained, acknowledged, and eſtabliſhed.

40. On the delivery of the letter to Serfojee, the Governor General in Council required that he ſhould aſſent to certain ſtipulations for ſecuring the objects of the Commiſſion, for continuing in force the Treaty of 1792 uhtil the permanent arrangements directed by the Secret Committee ſhould be carried into effect, and for affording full protection and a ſuitable maintenance to Ameer Sing and his family.

41. Conſidering the diſorders which had prevailed in Tanjore during the adminiſtration of Ameer Sing, the little experience which Serfojee could be ſuppoſed to poſſeſs with reſpect to the management of his affairs, and his want of proper Officers for the conduct of buſineſs, added to the heavy demands which he muſt diſcharge immediately upon his acceſſion; the Supreme Government were convinced that it would be equally conducive to his own intereſts as to thoſe of the Company, that Serfojee ſhould conſent to transfer the management of his whole country to the Company's Government for a period of one or two years. For reaſons, however,

however, founded upon the interpretation which might be given to ſuch a meaſure, and which had been anticipated by the Secret Committee, the Governor General in Council did not think it proper to direct us to make a propoſition of ſuch a nature to Serfojee; but if the Rajah, ſenſible of his inability to enter upon the immediate management of his country, ſhould for that reaſon expreſs a deſire that we ſhould aſſume a temporary charge of it, his Lordſhip in Council ſanctioned our acquieſcence in his Excellency's wiſhes.

42. The Supreme Government recommended that the Commiſſion which was to be appointed ſubſequent to the inſtallation of Serfojee, ſhould conſiſt of three perſons, and as they were ſatisfied this Government were equally ſenſible with themſelves how deeply the honour of the Company and of the Britiſh Nation was concerned in repairing the injuries which the country of Tanjore and its lawful Prince had ſuſtained by the uſurpation of Ameer Sing, and how much the attainment of this important object muſt depend upon the conduct of the Commiſſion, they had the fulleſt confidence that we ſhould ſelect for it thoſe ſervants of this eſtabliſhment who were beſt qualified to diſcharge ſo ſacred a truſt.

43. As we judged it of the greateſt importance that there ſhould be no delay in carrying their inſtructions into execution, we immediately tranſmitted our orders to the Reſident at Tanjore, for the accompliſhment of the ſeveral objects pointed out to us by the Secret Committee and the Supreme Government. For the particulars of them we beg leave to refer Conſ. 25 June.
your Honourable Court to our Proceedings, noted in the margin.

44. We had very ſoon the ſatisfaction of receiving a Report from the Reſident, Mr. Torin, Do. 17 July.
that he had in communication with the Commanding Officer, Colonel Aſton, carried the whole arrangement for the depoſition of Ameer Sing, and the inſtallation of Serfojee, into effect without the ſmalleſt commotion or diſturbance, and that Serfojee had aſſented to the ſeveral ſtipulations required of him.

45. Upon this occaſion Serfojee adverted to his own inexperience, and to the aſſiſtance which he required from the Company's Government in undertaking the adminiſtration of his affairs; but was immediately apprized by the Reſident, that this was a ſubject which would require very ſerious conſideration, and that as he (the Reſident) was not authorized to make any propoſition relative to it, whatever his Excellency might have to propoſe muſt be the voluntary and deliberate reſult of his own reflections.

46. In a few days the Reſident tranſmitted to us a formal and expreſs application, written Conſ. 17 July.
by Rajah Serfojee himſelf, that on account of his inexperience in public buſineſs, and the difficulty of retrieving his affairs from the embarraſſment into which they had been thrown, he requeſted that his country might be taken under the management of the Company for a period not exceeding two years.

47. In executing this delicate and important commiſſion, we thought ourſelves fortunate in having upon the ſpot two gentlemen of ſuch known character and integrity as the Reſident (Mr. Torin) and Colonel Aſton, the Commanding Officer, and we have no doubt that the detailed Reports will impreſs your Honourable Court, as they have impreſſed us, with a high ſenſe of their conduct.

48. We were no leſs ſatisfied with the perſonal addreſs of Mr. Torin, in conveying to Rajah Serfojee ſo juſt an eſtimation of the Company's juſtice and faith, as well as of the ſituation and circumſtances in which he himſelf was placed, as to ſatisfy him of the expediency and good policy of requeſting the aſſiſtance of this Government in the adminiſtration of his affairs.

49. Upon taking this important queſtion into conſideration, our Preſident, Lieutenant Conſ. 20 July.
General Harris, delivered in a Minute, in which he has ſtated his reaſons, at conſiderable length, for thinking it an inexpedient meaſure to take the country under the Company's management for a period of one or two years; after taking a view of the diſorders which prevail in the country, of the oppoſition to be apprehended from the people, and of the claſhing authorities to be exerciſed ſeverally by the Rajah, the Reſident, the Commiſſion, and the Collector, the General "feared that the temporary exertion of the Company's "Government would prove inadequate, and that nothing but the moſt rigid control and "the moſt prompt execution of juſtice, ſuch as the Rajah alone could exerciſe under the "advice and aſſiſtance of the Commiſſion, could accompliſh."

50. Upon theſe grounds alone, and the recollection of the evils inſeparable from ſuch frequent tranſitions of authority, the General heſitated to repeat his opinion of the propriety of taking charge of the country, but when he reflected upon the impreſſion which may be received of the Company's conduct, in conſequence of ſuch a tranſfer, and upon the circumſtances which had been diſplayed ſince the tranſmiſſion of our inſtructions to the Reſident, he had no longer any doubt upon the ſubject; for though the ſtipulations under which the Supreme Government had authorized us to accept the tranſfer, were unqueſtionably juſt and honourable, General Harris feared that even the Native Princes in alliance with the Company, from being ſo much accuſtomed in their own conduct to confound the poſſeſſion of power with the abuſe of it, would with difficulty be brought to believe that the propoſed extenſion of the Company's authority in the country had taken place from any other ſuggeſtions than thoſe of benefit to themſelves, while thoſe Powers diſaffected to the Company would repreſent the tranſfer to have been the ſecret condition of Serfojee's elevation.

51. Under theſe circumſtances, the General was of opinion that the enquiry which the Secret Committee and the Supreme Government had directed to be made, would be better accompliſhed by permitting the country to remain under the Rajah's management, aided by the

advice of the Commiſſion, and thereafter of the Reſident, than under the temporary government of the Company.

Conſ. 20 July. 52. In compliance therefore with the recommendation of General Harris, we ſtated theſe doubts, of the expediency of aſſuming the management of the country, to the Governor General in Council, and have requeſted his ultimate inſtructions upon this important point. In the mean while we directed Mr. Torin to take ſuch meaſures as might be neceſſary for the management of thoſe diſtricts not already under the management of the Company's ſervants; and as this arrangement would only be of ſhort duration, we called upon the Rajah Serfojee to give his entire confidence and co-operation to Mr. Torin, for the promotion of his Excellency's as well as the Company's intereſts.

Conſ. 27 July. 53. Mr. Saunders thought it neceſſary to explain, in a ſeparate Minute, the extent of his concurrence in this reference to the Supreme Government; his reaſons for thinking the aſſumption of the Tanjore country ineligible for a period of only two years, were entirely confined to financial conſiderations, and to the loſs which we are likely to ſuffer in our immediate receipts from that country; but as the political part of the ſubject had been fully inveſtigated, and conſidered upon a more enlarged ſcale by thoſe who were moſt competent to judge of its importance, *he limited* his concurrence to the financial part of the queſtion.

54. We proceeded at the ſame time to ſelect ſuch of the Company's ſervants as we judged capable of diſcharging the duties of the Commiſſion, under the injunctions of the Secret Committee and the Supreme Government, and we have in conſequence appointed the Commiſſion to conſiſt of Mr. Benjamin Torin, Mr. Charles Harris, and Mr. George Stratton; for the particular inſtructions with which we have furniſhed them for their guidance, we beg leave

Conſ. 25 Sep. to refer you to our Proceedings, noted in the margin.

Do. 31 July. 55. We have granted the Commiſſioners each a ſalary of two hundred and fifty (250) Pagodas per month during the time they may be employed upon this enquiry.

56. We have the ſatisfaction of acquainting your Honourable Court, that ſince the change of affairs at Tanjore, the neceſſary arrangements have been made for appropriating to Ameer

Conſ. 28 Aug. Sing his perſonal property, and for putting Serfojee in poſſeſſion of ſuch part of the little property which was found in the Palace as was aſcertained to belong to the Sircar; this diviſion was made by means of confidential perſons from both Princes, under the inſpection of the Reſident, and has received their entire concurrence; a diſpoſition has alſo been made for the future accommodation of Ameer Sing in a part of the Palace of Tanjore, which he has choſen, with the conſent of Serfojee, for his reſidence; and a temporary proviſion has been made for the depoſed Prince and his family, until, by the determination of the Supreme Government upon the queſtion of aſſuming the temporary management of the country, we ſhall be enabled to propoſe a fixed ſtipend for the ſupport of Ameer Sing.

57. During theſe tranſactions at Tanjore, Rajah Ameer Sing appears, by the Reports of the Reſident, to have manifeſted an entire reſignation to this important change, and Rajah Serfojee to have ſhewn a moſt commendable degree of moderation in himſelf, and a diſpoſition to relieve, as much as poſſible, the fall of his rival.

Appendix, No. 33.

TREATY with the Rajah of Tanjore, dated 25th October 1799.

Treaty for cementing the Friendſhip and Alliance between the Honourable Company and his Excellency the Rajah of Tanjore, and for eſtabliſhing the Government of Tanjore on a permanent foundation.

WHEREAS the ſtipulations and conditions of the Treaty of 1792, concluded between the Honourable Sir Charles Oakely, Bart. Governor in Council of Fort St. George, and his Excellency Ameer Sing, late Rajah of Tanjore, have been found inadequate to the intentions of the contracting parties: And whereas his Excellency Maha Rajah Serfojee, Rajah of Tanjore, has, by a certain inſtrument under his ſignature, previous to his elevation to the Muſnud of his anceſtors, engaged to conſent to ſuch arrangements as may be deemed expedient for the better management of the country of Tanjore, particularly for the due adminiſtration of juſtice; and alſo for ſecuring to the Honourable Engliſh Eaſt India Company a regular diſcharge of their exiſting and future demands on Tanjore; wherefore the preſent Treaty is concluded between his Excellency Serfojee, Rajah of Tanjore, on his part, and Benjamin Torin, Eſquire, Reſident at Tanjore, on behalf of the Company, being inveſted with full powers by the Right honourable the Earl of Mornington Behader, Governor General of Bengal, according to the following Articles:

Article 1ſt.—Such parts of all former Treaties, with the former Rajah of Tanjore, as are intended to eſtabliſh the friendſhip and alliance between the Honourable Company and his Excellency the Rajah of Tanjore, are hereby ſtrengthened and confirmed, and the contracting parties mutually agree, that the friends and enemies of either ſhall be conſidered to be the friends and enemies of both.

Article 2d.—The ſeveral proviſions heretofore eſtabliſhed, for enabling the contracting parties to carry the ſpirit and intention of the preceding Article into execution having proved defective, and the reſult of an enquiry inſtituted by the authority of the Right honourable

honourable the Governor General in Council, with the previous written conſent of his Excellency Maha Rajah Serfojee, for the purpoſe of aſcertaining the actual ſtate and condition of the country of Tanjore, having proved that it is become indiſpenſably neceſſary to eſtabliſh a regular and permanent ſyſtem for the better adminiſtration of the Revenues of the ſaid country; it is ſtipulated and agreed, that all former proviſions for ſecuring a partial or temporary interference on the part of the Honourable Company, in the Government, or in the adminiſtration of the Revenues of the country of Tanjore, ſhall be entirely annulled, and that in lieu thereof a permanent ſyſtem, for the collection of the Revenue and for the adminiſtration of Juſtice, ſhall be eſtabliſhed in the manner hereafter mentioned.

Article 3d.—The Honourable Company ſhall be at liberty, as ſoon as poſſible, to aſcertain, determine and eſtabliſh, rights of property, and to fix a reaſonable aſſeſſment upon the ſeveral Soubahs, Pergunnahs, and villages of the country of Tanjore, and to ſecure a fixed and permanent Revenue; and the ſaid aſſeſſment, ſo aſcertained and fixed, ſhall not be liable to change, but ſhall be collected, according to fixed rent-rolls, by ſuch Officers as ſhall be appointed for that purpoſe.

Article 4th.—A Court or Courts ſhall be eſtabliſhed for the due adminiſtration of civil and criminal juſtice, under the ſole authority of the Engliſh Eaſt India Company. The ſaid Courts ſhall be compoſed of Officers to be appointed by the Governor and Council of Fort St. George for the time being, and ſhall in no inſtance whatever be ſubject to the control, authority, or interference of the ſaid Rajah, but ſhall be conducted according to ſuch ordinances and regulations (framed with due regard to the exiſting laws and uſages of the country) as ſhall from time to time be enacted and publiſhed by the ſaid Governor in Council.

Article 5th.—The Revenues ſhall be collected, according to the rates of aſſeſſment to be eſtabliſhed by the 3d Article by the ſaid Governor in Council for that purpoſe; and the ſaid Rajah ſhall exerciſe no control whatever, nor in any manner interfere in the adminiſtration of the ſaid Revenues.

Article 6th.—Whereas it is ſtipulated and agreed by the 5th Article of the Treaty of 1792, that the payments to be made to the Honourable Company, by his Excellency the Rajah, ſhall amount to five lacks, ſeventy-four thouſand two hundred and eighty-five Pagodas per annum, under the different denominations of ſubſidy, Peiſhcuſh, public and private debts, it is now ſtipulated and agreed that theſe diſtinctions ſhall for ever ceaſe, and that the whole Revenue ſhall be collected and accounted for by the ſaid Company in the manner hereafter provided; the ſaid Company charging themſelves with the payment of that part of the regiſtered private debts which has not already been transferred to their account.

Article 7th.—In lieu of the ſaid ſtipulations in the 5th Article of the Treaty of 1792, it is hereby ſtipulated and agreed, that his Excellency the Rajah ſhall in all caſes receive annually one lack of Star Pagodas, which ſhall be conſidered to be the firſt charge payable from the net Revenues of Tanjore. In addition to the ſaid ſum of one lack of Star Pagodas, his Excellency ſhall receive a proportion of one-fifth, to be calculated on the remainder of the net Revenue, after deducting all charges of collection of whatever deſcription; the charge ſpecified in the following Article.

Article 8th.—It is ſtipulated and agreed, that the ſum of twenty-five thouſand Star Pagodas ſhall in all caſes be appropriated to the ſupport of the late Rajah Ameer Sing, and ſhall be conſidered as a charge on the Revenue, to be deducted previous to the calculation of the proportion of one-fifth above mentioned. The reſidue of the Revenues, after the foregoing deduction, ſhall be at the diſpoſal of the ſaid Company.

Article 9th.—It is ſtipulated and agreed, that the Rajah ſhall be treated on all occaſions, in his own territories as well as in thoſe of the Company, with all the attention, reſpect and honour, which is due to a friend and Ally of the Britiſh Nation.

Article 10th.—Whereas his Excellency the Rajah has had occaſion to complain of inconvenience to his Excellency and his ſervants, from the preſent mode of garriſoning his Excellency's hereditary fort of Tanjore by a part of the Honourable Company's troops; it is ſtipulated and agreed, with a view to the accommodation and ſatisfaction of his Excellency, that the ſaid fort of Tanjore ſhall be evacuated by the Company's troops entirely, and that his Excellency ſhall be at full liberty to garriſon the ſaid fort in ſuch manner as to him ſhall ſhall ſeem fit. Provided always, that in the event of an invaſion of the territories of the Company or of their Allies, or in the event of any failure in the due performance of the engagements contracted by his Excellency the Rajah, the ſaid Company ſhall again have power to occupy the ſaid fort as a military poſt, for the protection and mutual intereſts of the contracting parties; the ſaid Company binding themſelves to evacuate the ſaid fort as ſoon as the reaſons for re-occupying it ſhall no longer exiſt.

Article 11th.—His Excellency the Rajah ſtipulates and agrees, that the ſaid fort ſhall in no caſe whatever become an aſylum for public offenders, or for perſons deſirous of eſcaping from the juriſdiction of the Courts of Civil and Criminal Juſtice, or from the authority of the Revenue Officers, or from any other branch of the authority of the Honourable Company; and his Excellency the Rajah further agrees to deliver up all ſuch perſons without delay, on application from ſuch Officer or Officers as the Governor in Council of Fort St. George ſhall appoint for the purpoſe.

Article

Article 12th.—In complaints brought before any of the Courts of Juſtice, in which it ſhall appear either by the application of the Rajah or the repreſentation of the defendants, at or before the time of giving in his or her anſwer, or by the petition of the Complainant, that both parties are relations or ſervants, or dependants of his Excellency, or inhabitants uſually reſident within the fort of Tanjore; it is ſtipulated and agreed, that ſuch parties ſhall in the firſt inſtance be referred for juſtice to the Rajah, or to any perſon he may appoint to diſpenſe it; any complaint againſt the Rajah's relations, immediate ſervants, or others, reſiding in the fort of Tanjore, by perſons of a different deſcription, ſhall in the firſt inſtance be made to the Company's Repreſentative at Tanjore, who ſhall refer it to his Excellency. The Rajah hereby engages to order an immediate inveſtigation to be made in his Court of the juſtice, or in caſe the parties ſhould deſire it, to order the diſpute to be referred to a proper arbitration; his Excellency engaging to bring it to a direct iſſue, and to carry the ſentence or award, if unfavourable to his relation or ſervant, into immediate execution.

Article 13th.—In order that his Excellency the Rajah may have full ſatisfaction in reſpect to the Revenues of the Territory hereby ſubjected to the management of the Company, his Excellency ſhall be at liberty to inſpect the accounts of the head Cutcherry, or Collector's Treaſury, from time to time, or to ſtation a Vakeel or Accountant at his own expenſe, for the purpoſe of taking and tranſmitting to his Excellency copies of any or of all the accounts which ſhall be recorded in the head Cutcherry or Treaſury of the Collector.

Article 14th.—Whereas a certain annual Peiſhcuſh, amounting to Chuckrums 2,000, is payable by the Daniſh Government of Tranquebar, for lands held of the Rajahs of Tanjore in the vicinity of that place, it is ſtipulated and agreed that the ſaid Peiſhcuſh ſhall continue to be received by his Excellency the Rajah, without any deduction from his Excellency's proportion of the Revenue, as hereinbefore ſtipulated.

Article 15th.—And whereas it is neceſſary to the convenience and comfort of his Excellency the Rajah that certain ſupplies of rice, gram and other grain, ſhould be ſupplied for the uſe of his Excellency, the Company bind themſelves to furniſh the ſaid ſupplies as often as the Rajah ſhall find it neceſſary to apply for this purpoſe; his Excellency binding himſelf to pay for the ſaid grain, with the charges of tranſportation, at the rate of the current prices for the time being.

This Treaty, conſiſting of fifteen Articles, being ſettled this day, the 25th October 1799, correſponding to the 12th of Alpeſhy, in the year Sedhartey, by Benjamin Torin, Eſq. on the part of and in the name of the Right honourable Richard, Earl of Mornington, Governor General aforeſaid, and by his Excellency Maha Rajah Serfogee Rajah on his own part, the ſaid Benjamin Torin, Eſq. has delivered to his Excellency Maha Rajah Serfogee Rajah one copy of the ſame, ſigned and ſealed by himſelf and his Excellency, Maha Rajah Serfogee has delivered to Benjamin Torin, Eſq. another copy of the ſame, ſealed and ſigned by himſelf; and Benjamin Torin, Eſq. engages that the ſaid Treaty ſhall be ratified by the Right honourable the Governor General, under his ſeal and ſignature, within forty-five days from the date hereof.

(Signed) SREE RAMPRETAUP.

Seal.

(A true Copy.)

(Signed) *Benjamin Torin*,
Reſident at Tanjore.

Appendix, No. 34.

TREATY with Tippoo Sultaun, dated 18th March 1792.

DEFINITIVE Treaty of perpetual Friendſhip, for the adjuſtment of affairs between the Honourable the Engliſh Eaſt India Company, the Nawaub Aſoph Jah Behader and Row Pundit Purdhaun Behader, and Tippoo Sultaun, in virtue of the authority of the Right honourable Charles Earl Cornwallis, Knight of the moſt noble Order of the Garter, Governor General, &c. inveſted with full powers to direct and control all the affairs of the ſaid Company in the Eaſt Indies, dependent on the ſeveral Preſidencies of Bengal, Madras, and Bombay; and of the Nawaub Azeem ul Omrah Behader, poſſeſſing full powers on the part of the Nawaub Aſoph Jah Behader and Hurry Ram Pundit Taulea Behader, poſſeſſing equal powers on the part of Row Pundit Purdhaun Behader; ſettled the 17th day of March 1792, of the Chriſtian æra, anſwering to the 23d day of the month Rejeb 1206 of the Hejira, by Sir John Kennaway, Bart. on the part of the Right honourable Charles Earl Cornwallis, Knight of the moſt noble Order of the Garter, &c. and Meer Aulum Behader on the part of the Nawaub Azeem ul Omrah Behader, and Buckajee Pundit on the part of Hurry Ram Pundit Taulea Behader, on one part; and by Golaum Ally Khaun Behader and Ally Reza Khan, on behalf of Tippoo Sultaun; according to the under-mentioned Articles; which, by the bleſſing of God, ſhall be binding on their heirs and ſucceſſors as long as the ſun and moon endure, and the conditions of them be invariably obſerved by the contracting parties.

Article

Article 1ſt.—The friendſhip ſubſiſting between the Honourable Company and the Sircars of Tippoo Sultaun, agreeably to former Treaties, the firſt with the late Nawaub Hyder Ally Khan, bearing date 8th Auguſt 1770, and the other with Tippoo Sultaun, of the 11th of March 1784, is hereby confirmed and increaſed, and the Articles of the two former Treaties are to remain in full force, excepting ſuch of them as by the preſent engagement are otherwiſe adjuſted: and the 8th Article of the ſecond above-mentioned Treaty, dated the 11th March, 1784, correſponding with the 18th of the month of Rubbee Ulſaany 1198 Hejira, confirming all the privileges and immunities of trade which the deceaſed Nawaub Hyder Ally Khan granted to the ſaid Company by the Treaty entered into in the year 1770, is alſo by virtue of the preſent Treaty renewed and confirmed.

Article 2d.—In the fourth Article of the Preliminary Treaty entered into between the Allied Powers and the ſaid Tippoo Sultaun, dated the 22d February 1792, correſponding with the 28th of the ninth Jemadie ul Sauny 1206 Hejira, it is written, until the due performance of the three foregoing Articles (the firſt Article ſtipulating the ceſſion of half the country; the ſecond, the immediate payment of half of the ſum of money agreed to be paid, and the remainder, in ſpecie only, at three inſtalments not exceeding four months each inſtalment; and the third engaging for the releaſe of the priſoners) "two of the ſons of the "ſaid Tippoo Sultaun ſhall be detained as hoſtages:" which Articles are confirmed by the preſent Inſtrument; accordingly the ſaid Tippoo Sultaun ſhall divide the ſum agreed to be paid at three inſtalments above mentioned, into three equal parts, and ſhall pay to the ſaid three Powers their reſpective ſhares, at the exchange affixed for the amount to be paid, immediately, at ſuch places on the boundaries of the Allies as ſhall be determined on by them; and after the performance of the remaining two Articles above mentioned, that is to ſay, the ceſſion of one half the country, and the releaſe of priſoners, in caſe the amount of the inſtalments be paid by Tippoo Sultaun to the three Powers, prior to the expiration of the period ſtipulated for it, the ſaid ſons of Tippoo Sultaun ſhall be immediately diſmiſſed, and all pecuniary demands between the contracting parties ſhall ceaſe and be at an end.

Article 3d.—By the firſt Article of the Preliminary Treaty it is agreed that one half of the dominions which were in the poſſeſſion of the ſaid Tippoo Sultaun at the commencement of the War, ſhall be ceded to the Allies adjacent to their reſpective boundaries, and ſubject to their ſelection accordingly. The general Abſtract of Countries compoſing half the dominions of Tippoo Sultaun, to be ceded to the Allies agreeably to their reſpective ſhares, is hereunto ſubjoined, and the detail of them is inſerted in a ſeparate Schedule, bearing the ſeal and ſignature of Tippoo Sultaun.

Diſtricts ceded to the Honourable Engliſh Company.

Calicut, 63 Talooks - - - - - - -		8,48,765 5 4½	
Palgautcherry - - - - - - - -		88,000 — —	
Dindigul and Pulnavier Packſhy, 2 Talooks - -		90,000 — —	
Salem - - - - - - - - - -		24,000 — —	
Koork - - - - - - - - - -		8,000 — —	
Namuil - - - - - - - - -		16,000 — —	
Sunkagurry - - - - - - - -		40,000 — —	
Barra Mahal, 9 Talooks, viz.			
Barra Mahal - - - - - -	64,000		
Coveriputtun - - - - - -	10,000		
Verbudderdroog - - - - -	8,000		
Raycottah - - - - - - -	8,000		
Kangoondie - - - - - - -	6,000	1,34,000 — —	
Darampoorey - - - - - -	8,000		
Pinnagur - - - - - - -	10,000		
Tingry Cottah - - - - -	12,000		
Coveripoor - - - - - -	8,000		
Ahtoor Anuntguny - - - - - - -		18,000 — —	
Punnuttie - - - - - - - -		14,000 — —	
Shadmungul - - - - - - - -		20,000 — —	
Vanloor - - - - - - - -		16,000 — —	
Pagodas -			13,16,765 5 4½

Diſtricts ceded to the Nawaub Aſſoph Jah Behauder.

Talook Kurpah, 61 Talooks; the Doab, 15 Talooks - -				16,48,099	3	2		
Deduct as follows, in the Peiſhwah's ſhare - - - -	13,06,666	6	10					
Remains with Tippoo Sultaun, Anagoondy - - -	60,101	—	—					
				13,66,767	6	10		
Remains to the Nawaub Aſoph Jah - - -							2,81,331	6 8
Banyaupilly and Chenchinulla, 2 Talooks - -							41,804	9 8
Singputtun and Chilwara - - - - -							20,000	— —
Oak - - - - - - - - - -							20,000	— —
Hanwuntgoond - - - - - - - -							15,000	— —
Wimpelly Vemla - - - - - - - -							12,565	— —
Moaka - - - - - - - - -							12,162	6 14
In Gooty, 4 Talooks, viz.								
Tarputry - - - - -				19,055	—	4		
Tannevery - - - - -				13,072	8	—		
Velanoor - - - - -				8,800	—	—		
Sengemmully - - - - -				10,855	—	—		
							51,782	8 4
Beſwapoor - - - - - - - -							5,000	— —
Bulkarykoor, &c. 2 Talooks - -				35,000	—	—		
Deduct Remains with Tippoo Sultaun, 2 Talooks, Koorkoor and Dummoor - -				12,000	—	—		
Remains to Nawaub Aſoph Jah, - -							23,000	— —
In Koorkoor - - - - - - - -							370	2 5½
							Pagodas -	13,16,666 6 11

Diſtricts ceded to Row Pundit Purdhaun Behader.

The Doab, 15 Talooks - - -				16,48,099	3	2		
Deduct Remains with Tippoo Sultaun, Anagoody, 1 Talook -	60,101	—	—					
In the ſhare of the Nawaub Aſoph Jah,								
Koopool, 8 Talooks	1,06,137	3	9					
Kinchgurry, 1 do. -	79,100	—	—					
In Gunjunder Ghur	96,094	2	15					
	2,81,331	6	8					
				3,41,432	6	8		
Remains to Row Pundit Purdhaun, viz.								
Danwar, 8 Talooks	1,38,536	8	5⅛					
Havanoor, 2 D° -	30,604	3	2					
Dummoor - - -	15,394	6	6¼					
Bamkapoor, 16 D° -	2,50,426	6	7¼					
Serhutty - 4 D° -	64,843	7	10					
Kilow - 11 D° -	1,43,397	4	3					
Gudduck - 4 D° -	45,297	1	9¾					
Jaluhal - 5 D° -	73,185	—	14					
Dummul - 4 D° -	49,196	5	12					
Shunore - 26 D° -	3,40,946	7	13					
Saulgurry Sendunty	1,48,953	8	—					

In

Diſtricts ceded to Row Pundit Purdhaun Behader—*continued.*

In Gujunderghur 8 Talooks -	1,01,977	9	5½		
Deduct In the ſhare of the Nawaub Aſoph Jah - - -	96,094	2	15		
Remains to Row Pundit Purdhaun	5,883	6	7½		
				13,06,666	6 10
From Gooty—Sundoor - - - - - -				10,000	— —
				Pagodas -	13,16,666 6 10
				Grand Total -	39,50,098 8 9½

Article 4th.—Whatever part of Namuel, Sunkagurry, Salem, Caverepoor, Attoor and Permutty, which, as above ſtated, are comprized within the diviſion ceded to the aforeſaid Company, ſhall be ſituated to the northward and eaſtward of the River Caveri; or if there ſhould be any other Talooks, or villages of Talooks, ſituated as above deſcribed, they ſhall belong to the ſaid Company, and others of equal value ſhall be relinquiſhed by the ſaid Company to Tippoo Sultaun, in exchange for them; and if of the above diſtricts there ſhall be any Talooks, or villages of Talooks, ſituated to the weſtward or ſouthward of the ſaid River, they ſhall be relinquiſhed to Tippoo Sultaun in exchange for others of equal value to the ſaid Company.

Article 5th.—On the ratification and mutual exchange of this Definitive Treaty, ſuch diſtricts and forts as are to be ceded by Tippoo Sultaun ſhall be delivered up without any cavil or demand for outſtanding balances; and ſuch Talooks and forts as are to be relinquiſhed by the three Powers to Tippoo Sultaun, ſhall in the ſame manner be delivered up; and orders to this effect, addreſſed to the Aumils and Commanders of forts, ſhall be immediately prepared, and delivered to each reſpectively of the contracting parties. On the receipt of which orders, the diſcharge of the money ſtipulated to be paid immediately, and the releaſe of priſoners on all ſides, of which the contracting parties, conſidering God as preſent and a witneſs, ſhall releaſe without cavil all that are in exiſtence, and ſhall not detain a ſingle perſon. The Armies of the Allied Powers ſhall march from Seringapatam; ſuch forts and places, nevertheleſs, as ſhall be in the poſſeſſion of the Company, and on the record by which the ſaid Armies ſhall have removed the ſtores, grain, &c. and ſick which are in them, and ſhall have paſſed them on their return, as far as poſſible, no delay ſhall be allowed to occur in the ſaid ſtores, &c. being removed.

Article 6th.—Whatever guns and ſhot ſhall be left by Tippoo Sultaun in the forts which the ſaid Tippoo Sultaun has agreed to cede to the Allied Powers, an equal number of guns and ſhot ſhall be left in the forts which the Allied Powers have agreed to reſtore to Tippoo Sultaun.

Article 7th.—The contracting parties agree, that Zemindars and Aumildars being in balance to either party, and repairing to the country of either party, protection ſhall not be given them, and they ſhall be reſtored. If hereafter it ſhould happen that any diſputes ariſe on the boundaries of the Allies and the ſaid Tippoo Sultaun, ſuch diſputes ſhall be adjuſted with the knowledge and approbation of all parties.

Article 8th.—The Poligars and Zemindars of this country, who in the courſe of the preſent war have attached themſelves and been ſerviceable to the Allies, ſhall not on that account, in any ſhape or manner, be injured or moleſted by Tippoo Sultaun.

Whenever three copies of this Treaty, conſiſting of eight Articles, ſhall be delivered by Tippoo Sultaun, bearing his ſeal and ſignature, accompanied by three Schedules, alſo under the ſeal and ſignature of the ſaid Tippoo Sultaun, ſpecifying the detail of the Countries ceded to the three Powers; one to the ſaid Company with the Schedule; one to the ſaid Nawaub, Aſoph Jah Behader, with the Schedule; and one to the ſaid Row Pundit Purdhaun Behader, with the Schedule; three counterparts thereof, and of the Schedule, ſhall be delivered to the ſaid Tippoo Sultaun by the Allies; that is to ſay, one counterpart with the Schedule on the part of the ſaid Company, bearing the ſeal and ſignature of the ſaid Earl Cornwallis; one with the Schedule, on the part of the ſaid Nabob Aſoph Jah Behader, bearing the ſeal and ſignature of the ſaid Nawaub, and of Azumed Omrah Behader; and one with the Schedule, on the part of the ſaid Row Pundit Purdhaun Behader, bearing the ſeal of the ſaid Row Pundit Purdhaun Behader, and the ſignature of the ſaid Hurry Ram Pundit Tantea Behader.

Signed and ſealed in Camp near Seringapatam, this eighteenth day of March one thouſand ſeven hundred and ninety-two.

(Signed) CORNWALLIS.

(A true Copy.) (L. S.)

(Signed) *G. F. Cherry,*
Perſian Tranſlator to the Governor General.

(A true Copy.)

(Signed) *George Parry,*
Acting Deputy Secretary.

Jummabundy of the Countries which are ceded to the Honourable Engliſh Eaſt India Company, by Tippoo Sultaun, according to the following detail, dated the 16th March 1792, correſponding to the 22d Rejeb 1206 Hejira.

Talooks appertaining to Calicut, 63 Talooks, viz.

Talook Cuſba Calicut 3 Talooks.

Curba	38,236	8	—
Rummugr	8,071	7	12
Purrupnayr	8,863	—	—

Talook Goorummuy, 7 Talooks.

Cuſba	12,725	—	4
Kolecacit	12,957	3	5
Paynayr	17,630	5	14
Purmulla	17,015	9	—
Kulkumra	12,513	8	3
Kurkumra	10,535	7	2
Poelwaye	11,564	8	8
			94,943 2 14

Talook Peludnayr, 10 Talooks.

Cuſba	14,736	1	14½
Mylatoor	12,192	4	15
Angary Poor	13,615	4	5
Kulkundela	9,641	3	4½
Shumayr	10,982	9	11
Poontawny	14,073	7	5
Kootay	8,159	4	5
Wumayrgur	6,386	2	14
Kaaput	5,480	1	4
Wy Kitty Cote	16,701	7	10

Talook Warutnayr, 4 Talooks.

Cuſba	13,515	—	4¼
Mullpoor	6,608	7	6
Moreypoor	11,117	3	2
Wullu Carycote	10,130	—	—
			41,371 — 12¼

Talook Shaudgur, 11 Talooks.

Cuſba	12,954	—	8¼
Wummrg Kulky Parah	12,466	2	9
Ralkynayr	12,445	6	6
Kolekathynayr	10,549	9	2
Korungeloor	7,117	9	14½
Suluye	7,567	6	14
Turunganayr	13,584	2	6
Hadnallekduſh	13,916	7	—
Kurumputa	6,700	—	—
Turlatta	10,394	5	15
Kowal Parah	8,328	8	9½
			1,16,025 9 4¼

Talook Enweynyr, 2 Talooks.

Cuſba	11,430	3	4¼
Kullaye	4,470	4	3¼
			15,900 7 7½

Talook Cherkul, 5 Talooks.

Cuſba	21,173	—	6½
Puttoon	19,499	3	2¾
Kunditſera	13,137	8	1
Gowaye	12,176	—	10½
Nurraye	14,486	3	6
			80,472 5 10¾

Talook Cote Angria, 3 Talooks.

Cuſba Kudroor	14,518	7	2¾
Putchy	12,654	—	5
Cootyary	12,828	5	3
			40,001 2 10¾

Talook Kurupnayr, 3 Talooks.

Cuſba Kootapoor	18,777	5	9½
Yergurah	13,192	3	15½
Kawul	18,139	—	5½
			50,108 9 14½

Talcok Canianoor, 1 Talcok — 30,000 — —

Talooks appertaining to Calicut—*continued.*

Talook Cochy, 14 Talooks.			
Toorſhmerow	10,000 — —		
Mukuntpoore	10,000 — —		
Cotcherry	7,000 — —		
Ainamagull	6,000 — —		
Tulpooly	7,000 — —		
Moloorkurra	5,000 — —		
Chaalkurra	5,000 — —		
Oiloornumaary	10,000 — —		
Chittoor Tutmungul	20,000 — —		
Alunggaar	4,000 — —		
Paroor	4,000 — —		
Koonutnayr	4,000 — —		
Shaadnumgul	4,000 — —		
		1,00,000 — —	
Profits on Black Pepper, Mint, and Duties on Timber, &c.			
Farm of the Timber Duties	30,000 — —		
Duties on Tobacco	2,800 — —		
Mint	30,000 — —		
Black Pepper, Cocoa Nuts, &c.	50,000 — —		
		1,12,800 — —	
			8,48,765 5 4¼
Talook Palgautcherry		- - -	88,000 — —
Dindigul and Pulnavurpuckſhy, 2 Talooks.			
Dindigul		80,000 —	
Pulnavurpuckſhy		10,000 —	
			90,000 — —
Salem		- - -	24,000 — —
Koork		-	8,000 — —
Namkul		- - -	16,000 — —
Sunkagury		- - -	40,000 — —
Amnetgury		- - -	18,000 — —
Parmutty		- - -	14,000 — —
Vamloor		- - -	16,000 — —
Shadmungul		- - -	20,000 — —
Burrah Mokul, 9 Talooks.			
Burrah Mokul		64,000 — —	
Caveripoor		8,000 — —	
Caveriputtun		10,000 — —	
Verbudderdroog		8,000 — —	
Rageotta		8,000 — —	
Kungoondy		6,000 — —	
Daarampoory		8,000 — —	
Pumagur		10,000 — —	
Tingrecolah		12,000 — —	
			1,34,000 —
	Canterai Pagodas	- - -	13,16,765 5 4¼

The Villages of the above-mentioned Talooks ſhall be relinquiſhed, and retained on an inveſtigation on the ſpot.

(A true Copy.)

(Signed) *G. F. Cherry,*
Perſian Tranſlator to the Govr Genl.

(A true Copy.)

Dated in Camp near Seringapatam, this ſixteenth day of March, one thouſand ſeven hundred and ninety-two.

(Signed) *George Parry,*
Act^{g}. Dep^{y}. Sec^{y}.

Appendix, No. 35.

TREATY of Partition with the Nizam and the Peiſhwa, dated 22d June 1799.

A Treaty for ſtrengthening the Alliance and Friendſhip ſubſiſting between the Engliſh Eaſt India Company Behader, his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader, and the Peiſhwa Row Pundit Purdhaun Behader; and for effecting a Settlement of the Dominions of the late Tippoo Sultaun.

WHEREAS the deceaſed Tippoo Sultaun, unprovoked by any act of aggreſſion on the part of the Allies, entered into an offenſive and defenſive alliance with the French, and admitted a French force into his Army, for commencing war againſt the Honourable Engliſh Company Behader, and its Allies Nizam ud Dowlah Aſoph Jah Behader and the Peiſhwa Row Pundit Purdhaun Behader; and the ſaid Tippoo Sultaun having attempted to evade the juſt demands of ſatisfaction and ſecurity made by the Honourable Engliſh Company and its Allies, for their defence and protection againſt the joint deſigns of the ſaid Sultaun and of the French; the allied Armies of the Honourable Engliſh Company Behader, and of his Highneſs Nizam ud Dowlah Aſoph Jah Behader, proceeded to hoſtilities in vindication of their rights, and for the preſervation of their reſpective dominions from the perils of foreign invaſion, and from the ravages of a cruel and relentleſs enemy:

And whereas it has pleaſed Almighty God to proſper the juſt cauſe of the ſaid Allies, the Honourable Engliſh Company Behader, and his Highneſs Nizam ud Dowlah Aſoph Jah Behader, with a continual courſe of victory and ſucceſs, and finally to crown their arms by the reduction of the capital of Myſore, the fall of Tippoo Sultaun, the utter extinction of his power, and the unconditional ſubmiſſion of his people: And whereas the ſaid Allies, being diſpoſed to exerciſe the rights of conqueſt with the ſame moderation and forbearance which they have obſerved from the commencement to the concluſion of the late ſucceſsful war, have reſolved to uſe the power which it has pleaſed Almighty God to place in their hands, for the purpoſe of obtaining reaſonable compenſation for the expenſes of the war, and of eſtabliſhing permanent ſecurity and genuine tranquillity for themſelves and their ſubjects, as well as for all the Powers contiguous to their reſpective dominions: Wherefore a Treaty for the adjuſtment of the Territories of the late Tippoo Sultaun, between the Engliſh Eaſt India Company Behader and his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader, is now concluded by Lieut. General George Harris, Commander in Chief of the Forces of his Britannic Majeſty, and of the Engliſh Eaſt India Company Behader, in the Carnatic and on the coaſt of Malabar; the Honourable Colonel Arthur Wellеſley, the Honourable Henry Wellеſley, Lieut. Col. Wm Kirkpatrick, and Lieut. Col. Barry Cloſe, on the part and in the name of the Right honourable Richard Earl of Mornington, K. P. Governor General for all Affairs, Civil and Military, of the Britiſh Nation in India; and by the Nabob Meer Allum Behader, on the part and in the name of his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader, according to the under-mentioned Articles; which, by the bleſſing of God, ſhall be binding upon the heirs and ſucceſſors of the contracting parties as long as the ſun and moon ſhall endure, and of which the conditions ſhall be reciprocally obſerved by the ſaid contracting parties.

Article 1ſt.—It being reaſonable and juſt that the Allies by this Treaty ſhould accompliſh the original objects of the war, (viz. a due indemnification for the expenſes incurred in their own defence, and effectual ſecurity for their reſpective poſſeſſions, againſt the future deſigns of their enemies) it is ſtipulated and agreed, that the Diſtricts ſpecified in the Schedule A, hereunto annexed, together with the heads of all the Paſſes leading from the territory of the late Tippoo Sultaun to any part of the poſſeſſions of the Engliſh Eaſt India Company Behader, of its Allies or Tributaries, ſituated between the Ghauts on either coaſt, and all Forts ſituated near to and commanding the ſaid Paſſes, ſhall be ſubjected to the authority and be for ever incorporated with the dominions of the Engliſh Eaſt India Company Behader; the ſaid Company Behader engaging to provide effectually out of the Revenues of the ſaid Diſtricts for the ſuitable maintenance of the whole of the families of the late Hyder Ali Khan, and of the late Tippoo Sultaun, and to apply to this purpoſe, with the reſervation hereinafter ſtated, an annual ſum of not leſs than two lacks of Star Pagodas; making the Company's ſhare as follows:

Eſtimated value of Diſtricts enumerated in the Schedule A, according to the Statement of Tippoo Sultaun in 1702, - - -	Canterai Pagodas	7,77,170
Deduct Proviſion for the Families of Hyder Ali Khan, and of Tippoo Sultaun, 2 lacks of Star Pagodas in Canterai Pagodas - - - - - -		2,40,000
Remains to the Eaſt India Company - - -		5,37,170

Article 2d.—For the ſame reaſon ſtated in the preceding Article, the Diſtricts ſpecified in the Schedule B, annexed hereunto, ſhall be ſubjected to the authority and for ever united to the dominions of the Nabob Nizam ud Dowlah Aſoph Jah Behader; the ſaid Nabob having engaged to provide liberally, from the Revenues of the ſaid diſtricts, for the ſupport of Meer Kummer ud Dien Khan Behader, and of his family and relations; and to grant him for this purpoſe a perſonal Jaghire in the diſtrict of Gurrumcondah, equal to the annual ſum of 2,10,000 Rupees, or of 70,000 Canterai Pagodas, over and above and excluſive of a Jaghire, which the ſaid Nabob has alſo agreed to aſſign to the ſaid Meer

Kummer

Kummer ud Dien Khan, for the pay and maintenance of a proportionate number of troops to be employed in the ſervice of his ſaid Highneſs; making the ſhare of his Highneſs as follows:

Eſtimated value of the Territory ſpecified in Schedule B, according to the Statement of Tippoo Sultaun in 1792 - - - - - - -		6,07,332
Deduct perſonal Jaghire to Meer Kummer ud Dien Khan, 2,10,000 Rupees, or - - - - - - - -	Canterai Pagodas	70,000
Remains to the Nabob Nizam ud Dowlah Aſoph Jah Behader -		5,37,332

Article 3d.—It being farther expedient for the preſervation of peace and tranquillity, and for the general ſecurity on the foundations now eſtabliſhed by the contracting parties, that the fortreſs of Seringapatam ſhould be ſubjected to the ſaid Company Behadur; it is ſtipulated and agreed that the ſaid fortreſs, and the iſland on which it is ſituated (including the ſmall tract of land or iſland lying to the weſtward of the Main iſland, and bounded on the weſt by a Nullah, called the Myſore Nullah, which falls into the Cauvery near Chenegal Ghaut) ſhall become part of the dominions of the ſaid Company, in full right and ſovereignty, r ever.

Article 4th.—A ſeparate Government ſhall be eſtabliſhed in Myſore, and for this purpoſe it is ſtipulated and agreed, that the Maharajah Myſoor Kiſhnarajah Oodiaver Behader, a deſcendant of the ancient Rajahs of Myſore, ſhall poſſeſs the Territory hereinafter deſcribed, upon the conditions hereinafter mentioned.

Article 5th.—The contracting Powers mutually and ſeverally agree, that the Diſtricts ſpecified in Schedule C, hereunto annexed, ſhall be ceded to the ſaid Maharajah Myſore Kiſhnarajah, and ſhall form the ſeparate Government of Myſore, upon the conditions hereinafter mentioned.

Article 6th.—The Engliſh Eaſt India Company Behader ſhall be at liberty to make ſuch deductions, from time to time, from the ſums allotted by the 1ſt Article of the preſent Treaty, for the maintenance of the families of Hyder Ali Khan and Tippoo Sultaun, as may be proper in conſequence of the deceaſe of any member of the ſaid families; and in the event of any hoſtile attempt on the part of the ſaid family, or any member of it, againſt the authority of the contracting parties, or againſt the peace of their reſpective dominions, or the territories of the Rajah of Myſore, then the ſaid Engliſh Eaſt India Company Behader ſhall be at liberty to limit or ſuſpend entirely the payment of the whole or any part of the ſtipend herein-before ſtipulated to be applied to the maintenance and ſupport of the ſaid families.

Article 7th.—His Highneſs the Peiſhwa Row Pundit Purdhaun Behader ſhall be invited to accede to the preſent Treaty; and although the ſaid Peiſhwa Row Pundit Purdhaun Behader has neither participated in the expenſe or danger of the late war, and therefore is not entitled to ſhare any part of the acquiſitions made by the contracting parties (namely) the Engliſh Eaſt India Company Behader, and his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader) yet for the maintenance of the relations of friendſhip and alliance between the ſaid Peiſhwa Row Pundit Purdhaun Behader, the Engliſh Eaſt India Company Behader, his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader, and Maharajah Myſoor Kiſhnarajah Behader, it is ſtipulated and agreed, that certain Diſtricts ſpecified in Schedule D, hereunto annexed, ſhall be reſerved for the purpoſe of being eventually ceded to the ſaid Peiſhwa Row Pundit Purdhaun Behader, in full right and ſovereignty, in the ſame manner as if he had been a contracting party to this Treaty; provided, however, that the ſaid Peiſhwa Row Pundit Purdhaun Behader ſhall accede to the preſent Treaty, in its full extent, within one month from the day on which it ſhall be formally communicated to him by the contracting parties; and provided alſo, that he ſhall give ſatisfaction to the Eaſt India Company Behader, and to his Highneſs Nizam ud Dowlah Aſoph Jah Behader, with regard to certain points now depending between him the ſaid Peiſhwa Row Pundit Purdhaun Behader and the ſaid Nabob Nizam ud Dowlah Aſoph Jah Behader; and alſo with regard to ſuch points as ſhall be repreſented to the ſaid Peiſhwah, on the part of the Engliſh Eaſt India Company Behader, by the Governor General, or the Britiſh Reſident at the Court of Poonah.

Article 8th.—If, contrary to the amicable expectation of the contracting parties, the ſaid Peiſhwa Row Pundit Purdhaun Behader ſhall refuſe to accede to this Treaty, or to give ſatisfaction upon the points to which the 7th Article refers, then the right to and ſovereignty of the ſeveral diſtricts hereinbefore reſerved for eventual ceſſion to the Peiſhwa Row Pundit Purdhaun Behader, ſhall reſt jointly in the ſaid Engliſh Eaſt India Company Behader and the ſaid Nabob Nizam ud Dowlah Aſoph Jah Behader, who will either exchange them with the Rajah of Myſore, for other diſtricts of equal value more contiguous to their reſpective territories, or otherwiſe arrange and ſettle reſpecting them as they ſhall judge proper.

Article 9th.—It being expedient for the effectual eſtabliſhment of Maharajah Myſoor Kiſhnarajah in the Government of Myſore, that his Highneſs ſhould be aſſiſted with a ſuitable ſubſidiary force, it is ſtipulated and agreed, that the whole of the ſaid force ſhall be furniſhed by the Engliſh Eaſt India Company Behader, according to the terms of a ſeparate Treaty, to be immediately concluded between the ſaid Engliſh Eaſt India Company Behader and his Highneſs the Maharajah Myſoor Kiſhnarajah Oodiaver Behader.

Article 10th.—This Treaty, conſiſting of ten Articles, being ſettled and concluded this day, the 22d of June 1799, (correſponding to the 17th of Mohurrum 1214 Anno Hejira) by

Lieutenant

Lieutenant General George Harris, the Honourable Colonel Arthur Wellesley, the Honourable Henry Wellesley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry Close, on the part and in the name of the Right honourable Richard Earl of Mornington, Governor General aforesaid; and by Meer Allum Behader on the part and in the name of his Highness the Nabob Nizam ud Dowlah Asoph Jah Behader; the said Lieutenant General Harris, the Honourable Colonel Arthur Wellesley, the Honourable Henry Wellesley, Lieutenant Colonel Wm. Kirkpatrick, and Lieutenant Colonel Barry Close, have delivered to Meer Allum Behader one copy of the same, signed and sealed by themselves; and Meer Allum Behader has delivered to Lieutenant General George Harris, the Honourable Colonel Arthur Wellesley, the Honourable Henry Wellesley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry Close, another copy of the same, sealed by himself. And Lieutenant General George Harris, the Honourable Colonel Arthur Wellesley, the Honourable Henry Wellesley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry Close, and Meer Allum Behader, severally and mutually engage that the said Treaty shall be respectively ratified by the Right honourable the Governor General, under his seal and signature, within eight days from the date hereof, and by his Highness the Nizam ud Dowlah Asoph Jah Behader, within twenty-five days from the date hereof.

(Nizam's Seal.)

Ratified at Hyderabad, by his Highness the Nizam, on the 13th day of July anno Domini 1799.

(Signed) J. A. KIRKPATRICK,
Resident.

Schedule A.

First.—The Company's Share.

The following Districts from Nuggur or Bidnore.

Korial, Mangalore, Bekul and Nekseram - -	1,33,662 7¾ —	
Karkul - - - - - - - -	11,393 2¼ —	
Barkoo - - - - - - - -	48,389 8½ —	
Khoshaulpoor - - - - - - - -	26,361 7½ —	
Bulkul - - - - - - - -	9,177 — ¼	
Gairsopah - - - - - - - -	9,192 — ½	
Hunawur (Onore) - - - - - - -	17,482 9½ —	
Mirjaun - - - - - - - -	8,953 4¾ —	
Anodlah, Punch Mahl and Shedasooghur (orSoonda)	28,332 2 —	
Payer Gaut - - - - - - - - -	- - -	2,92,945 2½ —
Bilghuy - - - - - - - - -	- - -	18,929 4¼ —
COIMBATOOR, Viz.		
Coimbatoor - - - - - - - -	80,000 — —	
Danaigincotah - - - - - - - -	35,000 — —	
Cheoor - - - - - - - -	27,000 — —	
Chinjerry - - - - - - - -	27,000 — —	
Darapoor, Chuckergherry - - - - -	64,000 — —	
Settemungalum - - - - - - - -	30,000 — —	
Undoor - - - - - - - -	8,000 — —	
Perondoora - - - - - - - -	14,000 — —	
Vizimungul (Adavarcourchy) - - - -	20,000 — —	
Errode - - - - - - - -	20,000 — —	
Coroor - - - - - - - -	41,000 — —	
Coodgully - - - - - - - -	15,000 — —	
Caveryporam - - - - - - - -	4,000 — —	
		3,85,000 — —
Wynaad from Amudnugur Checktoor, From Talooks belonging to Seringapatam.		
Panganoor - - - - - - - -	15,000 — —	
Suttikal, Alambady, and Kodahully - - -	15,200 — —	
Ousfore - - - - - - - -	18,096 — —	
Deeanicota and Ruttungeery - - - -	14,000 — —	
Veneatigyrahcotah - - - - - -	6,000 — —	
Ankusgeery and Solageery - - - - -	4,000 — —	
Baugloor - - - - - - - -	3,000 — —	
Talmulla and Talwoddy, half Talooks of Hurdunhully	5,000 — —	
		80,296 — —
		7,77,170 6¾ —
Deduct Provision for the maintenance of the Families of Hyder Ali Khan, and of Tippoo Sultaun, Star Pagodas two lacks, in Canterai Pagodas - - - - - - - - - -		2,40,000 — —
Remains to the Company - - - - Cant. Pags		5,37,170 6¾ —

Schedule B.

The Nizam's Share.

GOOTY.			
Fyze Huffar Kubul	15,568 — —		
Kona Koomlah	7,500 — —		
Pamri	11,009 — —		
Wurjur Kunoor	8,998 1 —		
Yurfutty Murajcherroo	5,002 — —		
Bheem Rapah	4,800 — —		
Muttoor	2,700 — —		
Pravalli Munnimong	9,426 3 —		
Chunumpilly	8,951 8 —		
Mulkaira Kooloo	22,251 8¼ —		
Koortunni	8,800 — —		
Yarky	22,673 1 —		
		1,28,571 1¼ —	
Pennacoondah		60,000 — —	
Murrug Seera		8,000 — —	
Hundytenantpoor		16,000 — —	
Koorgoor (remainder of)		11,629 — —	
Hunchungoondy (remainder of)		10,000 — —	
Of Gurrumcondah all the Diſtricts not ceded in 1792		1,85,810 — —	
Puttungheery (from Seringapatam)		10,000 — —	
Rydroog (6 Talooks)		1,02,856 — —	
Kurnool Peiſhcuſh		66,666 — —	
From CHITTELDROOG.			
Terrymulla (1 Talook)		7,800 — —	
		6,07,332 1¼ —	
Deduct, perſonal Jaghire to Kummer ud Dien Khan and Relations		70,000 — —	
Remains to the Nizam		5,37,332 1¼ —	

Schedule C.

Diſtricts ceded to Maharajah Myſoor Kiſhnarajah Oodiaver Behader.

Talooks belonging to Seringapatam.		
Puttun Attorkrun	11,000 — —	
Myſore Attorkrun, or Rehmut Nazeer	11,500 — —	
Nuzzer Bar	14,000 — —	
Hurdunhully	15,000 — —	
Periapatam	6,200 — —	
Muddoor	13,200 — —	
Hotghur Dewancotah	8,000 — —	
Betudapoor	7,000 — —	
Tyoor	8,000 — —	
Yelandoor	10,000 — —	
Malwelly (Gulinahabad)	9,000 — —	
Tulkar Sofilah	8,100 — —	
Nuripoor	10,200 — —	
Yeſtoorah	7,200 — —	
Bailoor	15,700 — —	
Arkeelgoor	4,300 — —	
Chimpatam	12,100 — —	
Bullum (Mungirabad)	10,000 — —	
Huſſen	7,900 — —	
Honawelly	9,400 — —	
Nagmungul	4,700 — —	
Belloor	3,100 — —	
Maharage Droog	10,000 — —	
Gram	3,500 — —	
Ramghury	7,400 — —	
Tuckarumb	7,400 — —	
Ahmudnugger Chicklon	10,000 — —	
Kurp	12,000 — —	
Tonwy Khaira	9,000 — —	
Coonydghul	5,008 9 —	

Horleoordroog	4,000 — —		
Kirkairy	4,065 — —		
Chennyputtan	9,138 — —		
Nooggaerty	3,000 — —		
Mairlatiſh and Kiſhmagepoor	6,100 — —		
Sucknyputtan	6,200 — —		
Banorawar, Guradungilly, Hanunhelly	10,000 — —		
Bardihall	7,000 — —		
Nidghul	6,000 — —		
Paſghur	10,000 — —		
Hagulwary	12,000 — —		
Goomnaipollum	10,000 — —		
Bangalore	55,000 — —		
Magry	8,400 — —		
Mudgerry	36,000 — —		
Coorjgherry	4,000 — —		
			4,60,811 9 —
Cankanhelly	8,900 — —		
Nulwungle and Doortiliah	16,000 — —		
Anicul	10,300 — —		
Byroodroog	4,000 — —		
Hyboor	7,000 — —		
Dowanhelly	20,045 — —		
Octradroog	5,000 — —		
Chinroydroog	8,000 — —		
Toonkoor and Decroy	18,000 — —		
Nidgegul and Maklydroog	16,000 — —		
Kundykeera and Chullnaighully	16,000 — —		
Chota Balapoor	80,000 — —		
Colar	80,000 — —		
Jungumcotah	13,000 — —		
Chuckmoogalum	8,134 4 —		
Kudoor	7,129 7¼ —		
			3,17,509 1¼ —
SERRA (remainder of).			
Serra and Annapoor	55,000 — —		
Hooſuttah	50,754 — —		
Burra Balapoor	44,000 — —		
			1,49,754 — —
NUGGUR above GHAUT.			
Kuſbah	29,145 4¾ 2		
Coolydroog	28,818 0¾ 2		
Koompſee	8,094 2½ 2		
Kope	22,864 5¼ 2		
Waſthara	6,818 9 2		
Eckairy and Sagur	39,411 ½ 2		
Ghorty (Hoably)	11,006 8¼ —		
Surbtowanundy	10,458 ¼ 2		
Jerryanwitty	17,424 — —		
Shikarpoor	11,774 ¼ —		
Annuntapoor	10,191 0½ —		
Lakouly Danwaſs	11,629 6⅜ 1		
Oodgunny	13,614 1¼ —		
Simoga	16,883 5 —		
Hoolyponore	6,583 5¾ 1		
Biddery	10,835 5 2		
Chingeery Beſwapatam	22,091 1¾ 3		
Azimpor	10,696 2¾ 3		
			3,02,417 6 6
CHITTELDROOG (remainder of) 12 Talocks.			
Kuſbuh	20,874 7¾ 1		
Bum Sumendar	12,148 4 2		
Dodiary	12,984 9½ —		
Huſdroog	11,936 2¾ 3		
Muttoor	10,392 3½ 2		
Muſkal Munoo	12,662 9¼ 3		
Tullick	11,854 ¾ —		
Burm Sagur	10,163 6¼ —		
Kunkopah	12,542 ½ 2		
			1,15,559 4¼ 13
Carried forwaid			13,46,053 1 7

	Brought forward -		13,46,053 1 7
Belchoor - - - - - - - - -	10,683 ½ 2		
Hinoor - - - - - - - - -	10,010 — 2		
Goodycotah - - - - - - - - -	11,330 5½ 3		
			33,023 6 10
			13,79,076 8 1
Deduct 2 Pergunnahs of Hurdunhilly, viz. Talnal and Talnawaddy, included in the Company's share - - - - - - -			5,000 — —
			13,74,076 8 1

Schedule D.

The Peiſhwa's Share.

Harponelly (6 Talooks) - - - - - - - - - - -			1,10,030 8¾ —
Soonda (above the Ghauts) - - - - - - - - - -			59,377 — —
Annagoondy - - - - - - - - - - -			60,101 — —
From CHITTELDROOG, 2 Talooks; Viz.			
Holubkaira - - - - - - - - -	11,425 4¾ —		
Mycoonda - - - - - - - - -	12,226 9¾ —		
			23,652 3
From BIDNORE, 1 Talook; Viz.			
Hurryhur - - - - - - - - - - - - -			10,796 — —
	Total, Canterai Pagodas		2,63,957 3¾ —

Ratified at Hyderabad by his Highneſs the Nizam, on the 13th day of July anno Domini 1799.

(Signed) J. A. KIRKPATRICK, Reſident.

Separate Articles appertaining to the Treaty of Myſore, concluded on the 22d of June 1799, correſponding to the 17th of Mohurrun, anno Hejira 1214, between the Honourable Engliſh Eaſt India Company Behader, and the Nabob Nizam ud Dowlah Aſoph Jah Behader.

Article 1ſt.—With a view to the prevention of future altercations, it is agreed between his Highneſs the Nizam the Nabob Nizam ud Dowlah Aſoph Jah Behader, and the Honourable Engliſh Eaſt India Company Behader, that to whatever amount the ſtipends appropriated to the maintenance of the ſons, relations, and dependants of the late Hyder Ali Khan and Tippoo Sultaun, or the perſonal Jaghire of Meer Kummer ud Dien Khan, ſhall hereafter be diminiſhed, in conſequence of any one of the ſtipulations of the Treaty of Myſore; the contracting parties ſhall not be accountable to each other on this head.

Article 2d.—And it is further agreed between the contracting parties, that in the event provided for by the eighth Article of the Treaty of Myſore, two-thirds of the ſhare reſerved for Row Pundit Purdhaun Behader ſhall fall to his Highneſs the Nabob Nizam ud Dowlah Aſoph Jah Behader, and the remaining third to the Honourable Engliſh Eaſt India Company Behader.

(Nizam's Seal.)

Ratified at Hyderabad, by his Highneſs the Nizam, on the 13th day of July anno Domini 1799.

(Signed) J. A. KIRKPATRICK, Reſident.

(A true Copy.)

(Signed) *G. Buchan*, Chief Secretary.

Appendix, No. 36.

TREATY with the Rajah of Myſore, dated 6th July 1799.

A Treaty of perpetual Friendſhip and Alliance, concluded on the one part by his Excellency Lieutenant General George Harris, Commander in Chief of the Forces of his Britannic Majeſty, and of the Engliſh Eaſt India Company Bahader, in the Carnatic and on the Coaſt of Malabar; the Honourable Colonel Arthur Wellesley, the Honourable Henry Wellesley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry

Barry Cloſe, on behalf and in the name of the Right honourable Richard Earl of Mornington, K. P. Governor General for all Affairs, Civil and Military, of the Britiſh Nation in India, by virtue of full powers veſted in them for this purpoſe by the ſaid Richard Earl of Mornington, Governor General; and on the other part by Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, Rajah of Myſore.

WHEREAS it is ſtipulated in the Treaty concluded on the 22d of June 1799, between the Honourable Eaſt India Company Bahader and the Nabob Nizam ud Dowlah Aſoph Jah Behader, for ſtrengthening the alliance and friendſhip ſubſiſting between the ſaid Engliſh Eaſt India Company Behader, his Highneſs Nizam ud Dowlah Aſaph Jah Behader, and the Peſhwa Row Pundit Purdhaun Behader, and for effecting a ſettlement of the Territories of the late Tippoo Sultaun, that a ſeparate Government ſhall be eſtabliſhed in Myſore, and that his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader ſhall poſſeſs certain Territories ſpecified in Schedule C, annexed to the ſaid Treaty; and that for the effectual eſtabliſhment of the Government of Myſore, his Highneſs ſhall be aſſiſted with a ſuitable ſubſidiary force, to be furniſhed by the Engliſh Eaſt India Company Behader.

Wherefore, in order to carry the ſaid ſtipulations into effect, and to increaſe and ſtrengthen the friendſhip ſubſiſting between the ſaid Engliſh Eaſt India Company and the ſaid Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, this Treaty is concluded by Lieutenant General George Harris, Commander in Chief of the Forces of his Britannic Majeſty, and of the ſaid Engliſh Eaſt India Company Behader, in the Carnatic and on the Coaſt of Malabar; the Honourable Colonel Arthur Welleſley, the Honourable Henry Welleſley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry Cloſe, on the part and in the name of the Right honourable Richard Earl of Mornington, Governor General aforeſaid; and by his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader; which ſhall be binding upon the contracting parties as long as the ſun and moon ſhall endure.

Article 1.—The friends and enemies of either of the contracting parties ſhall be conſidered as the friends and enemies of both.

Article 2.—The Honourable Eaſt India Company Behader agrees to maintain, and his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader agrees to receive a military force for the defence and ſecurity of his Highneſs's dominions; in conſideration of which protection, his Highneſs engages to pay the annual ſum of ſeven lacks of Star Pagodas to the ſaid Eaſt India Company, the ſaid ſum to be paid in twelve equal monthly inſtalments, commencing from the 1ſt of July A. D. 1799; and his Highneſs further agrees, that the diſpoſal of the ſaid ſum, together with the arrangement and employment of the troops to be maintained by it, ſhall be entirely left to the Company.

Article 3.—If it ſhall be neceſſary for the protection and defence of the territories of the contracting parties, or of either of them, that hoſtilities ſhall be undertaken, or preparations made for commencing hoſtilities againſt any State or Power, his ſaid Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader agrees to contribute towards the diſcharge of the increaſed expenſe incurred by the augmentation of the military force and the unavoidable charges of war, ſuch a ſum as ſhall appear to the Governor General in Council of Fort William, on an attentive conſideration of the means of his ſaid Highneſs, to bear a juſt and reaſonable proportion to the actual net Revenue of his ſaid Highneſs.

Article 4.—And whereas it is indiſpenſably neceſſary that effectual and laſting ſecurity ſhould be provided againſt any failure in the funds deſtined to defray either the expenſes of the permanent military force in time of peace, or the extraordinary expenſes deſcribed in the 3d Article of the preſent Treaty; it is hereby ſtipulated and agreed between the contracting parties, that whenever the Governor General in Council of Fort William in Bengal ſhall have reaſon to apprehend ſuch failure in the funds ſo deſtined, the ſaid Governor General in Council ſhall be at liberty, and ſhall have full power and right, either to introduce ſuch regulations and ordinances as he ſhall deem expedient for the internal management and collection of the Revenues, or for the better ordering of any other branch and department of the Government of Myſore; or to aſſume and bring under the direct management of the ſervants of the ſaid Company Behader, ſuch part or parts of the territorial poſſeſſions of his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader as ſhall appear to him the ſaid Governor General in Council neceſſary to render the ſaid funds efficient and available either in time of peace or war.

Article 5.—And it is hereby further agreed, that whenever the ſaid Governor General in Council ſhall ſignify to the ſaid Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, that it is become neceſſary to carry into effect the proviſions of the 4th Article, his ſaid Highneſs Maha Rajah Myſoor Kiſtnah Rajah Oodiaver Behader ſhall immediately iſſue orders to his Aumils or other Officers, either for carrying into effect the ſaid Regulations and Ordinances, according to the tenor of the 4th Article, or for placing the territories required under the excluſive authority and control of the Engliſh Company Behader; and in caſe his Highneſs ſhall not iſſue ſuch orders within ten days from the time when the application ſhall have been formally made to him, then the ſaid Governor General in Council ſhall be at liberty to iſſue orders by his own authority, either for carrying into effect the ſaid regulations and ordinances, or for aſſuming the management and collection of the Revenue of the ſaid territories, as he ſhall judge moſt expedient for the purpoſe of ſecuring the efficiency of the ſaid military funds, and of providing for the effectual protection of the country and the welfare of the people. Provided always, that whenever and ſo long as any part or parts of his ſaid Highneſs's territories ſhall be placed and ſhall remain under the excluſive authority and control of the ſaid Eaſt India Company, the Governor General in Council ſhall render to his Highneſs a true and faithful account of the Revenues

and

and produce of the territories ſo aſſumed; provided alſo, that in no caſe whatever ſhall his Highneſs's actual receipt or annual income ariſing out of his territorial Revenue be leſs than the ſum of one lack of Star Pagodas, together with one fifth of the net Revenue of the whole of the territories ceded to him by the 5th Article of the Treaty of Myſore; which ſum of one lack of Star Pagodas, together with the amount of one fifth of the ſaid net Revenue, the Eaſt India Company engages, at all times and in every poſſible caſe, to ſecure and cauſe to be paid for his Highneſs's uſe.

Article 6.—His Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader engages that he will be guided by a ſincere and cordial attention to the relations of peace and amity now eſtabliſhed between the Engliſh Company Behader and their Allies, and that he will carefully abſtain from any interference in the affairs of any State in alliance with the ſaid Engliſh Company Behader, or of any State whatever; and for ſecuring the object of this ſtipulation, it is further ſtipulated and agreed, that no communication or correſpondence with any foreign State whatever ſhall be holden by his ſaid Highneſs, without the previous knowledge and ſanction of the ſaid Engliſh Company Behader.

Article 7.—His Highneſs ſtipulates and agrees, that he will not admit any European foreigners into his ſervice, without the concurrence of the Engliſh Company Behader, and that he will apprehend and deliver up to the Company's Government all Europeans of whatever deſcription, who ſhall be found within the territories of his ſaid Highneſs without regular paſſports from the Company's Government; it being his Highneſs's determined reſolution not to ſuffer, even for a day, any European foreigners to remain within the territories now ſubjected to his authority, unleſs by conſent of the ſaid Company.

Article 8.—Whereas the complete protection of his Highneſs's ſaid territories requires that various fortreſſes and ſtrong places, ſituated within the territories of his Highneſs, ſhould be garriſoned and commanded, as well in time of peace as of war, by Britiſh troops and Officers, his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader engages, that the ſaid Engliſh Company Behader ſhall at all times be at liberty to garriſon, in whatever manner they may judge proper, all ſuch fortreſſes and ſtrong places within his ſaid Highneſs's territories as it ſhall appear to them adviſable to take charge of.

Article 9.—And whereas, in conſequence of the ſyſtem of defence which it may be expedient to adopt for the ſecurity of the territorial poſſeſſions of his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, it may be neceſſary that certain forts and ſtrong places within his Highneſs's territories ſhould be diſmantled or deſtroyed, and that other forts and ſtrong places ſhould be ſtrengthened and repaired; it is ſtipulated and agreed, that the Engliſh Eaſt India Company Behader ſhall be the ſole judges of the neceſſity of any ſuch alterations in the ſaid fortreſſes; and it is further agreed, that ſuch expenſes as may be incurred on this account, ſhall be borne and defrayed in equal proportions by the contracting parties.

Article 10.—In caſe it ſhall become neceſſary, for enforcing and maintaining the authority and government of his Highneſs in the territories now ſubjected to his power, that the regular troops of the Engliſh Eaſt India Company Behader ſhould be employed, it is ſtipulated and agreed, that upon formal application being made for the ſervice of the ſaid troops, they ſhall be employed in ſuch manner as to the ſaid Company ſhall ſeem fit; but it is expreſsly underſtood by the contracting parties that this ſtipulation ſhall not ſubject the troops of the Engliſh Eaſt India Company Behader to be employed in the ordinary tranſactions of Revenue.

Article 11.—It being expedient, for the reſtoration and permanent eſtabliſhment of tranquillity in the territories now ſubjected to the authority of his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, that ſuitable proviſion ſhould be made for certain Officers of rank in the ſervice of the late Tippoo Sultaun; his ſaid Highneſs agrees to enter into the immediate diſcuſſion of this point, and to fix the amount of the funds (as ſoon as the neceſſary information can be obtained) to be granted for this purpoſe, in a ſeparate Article, to be hereafter added to this Treaty.

Article 12.—Leſt the Garriſon of Seringapatam ſhould at any time be ſubject to inconvenience, from the high price of proviſions and other neceſſaries, his Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader agrees that ſuch quantities of proviſions and other neceſſaries as may be required for the uſe and conſumption of the troops compoſing the ſaid Garriſon, ſhall be allowed to enter the place from all and every part of his dominions, free of any duty, tax, or impediment whatever.

Article 13.—The contracting parties hereby agree to take into their early conſideration the beſt means of eſtabliſhing ſuch a commercial intercourſe between their reſpective dominions, as ſhall be mutually beneficial to the ſubjects of both Governments; and to conclude a commercial Treaty for this purpoſe with as little delay as poſſible.

Article 14.—His Highneſs Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader hereby promiſes to pay, at all times, the utmoſt attention to ſuch advice as the Company's Government ſhall occaſionally judge it neceſſary to offer to him, with a view to the economy of his finances, the better collection of his Revenues, the adminiſtration of juſtice, the extention of commerce, the encouragement of trade, agriculture and induſtry, or any other objects connected with the advancement of his Highneſs's intereſt, the happineſs of his people, and the mutual welfare of both States.

Article 15.—Whereas it may hereafter appear that ſome of the diſtricts declared by the Treaty of Myſore to belong reſpectively to the Engliſh Company Behader and to his Highneſs, are inconveniently ſituated, with a view to the proper connection of their reſpective

lines of frontier; it is hereby ſtipulated between the contracting parties, that in all ſuch caſes they will proceed to ſuch an adjuſtment, by means of exchanges or otherwiſe, as ſhall be beſt ſuited to the occaſion.

Article 16.—This Treaty, conſiſting of ſixteen Articles, being this day, the 8th of July anno Domini 1799 (correſponding to the 3d of Suffar, anno Hejira 1214, and to the 7th of the month Aſſar of the 1721ſt year of the Saluvund Alra) ſettled and concluded, at the Fort of Nazzerbuh near Seringapatam, by his Excellency Lieutenant General George Harris, Commander in Chief of the Forces of his Britannic Majeſty, and of the Honourable Engliſh Eaſt India Company in the Carnatic and on the Coaſt of Malabar; the Honourable Colonel Arthur Wellefley, the Honourable Henry Wellefley, Lieutenant Colonel William Kirkpatrick, and Lieutenant Colonel Barry Cloſe; with the Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader; the aforeſaid gentlemen have delivered to the ſaid Maha Rajah one copy of the ſame in Engliſh and Perſian, ſealed and ſigned by them, and his Highneſs Maha Rajah has delivered to the gentlemen aforeſaid another copy, alſo in Perſian and Engliſh, bearing his ſeal, and ſigned by Luchuma, widow of the late Kiſtna Raja, and ſealed and ſigned by Purnia, Dewan to the Maha Rajah Kiſtna Rajah Oodiaver.

And the aforeſaid gentlemen have engaged to procure and to deliver to the ſaid Maha Rajah, without delay, a copy of the ſame, under the ſeal and ſignature of the Right honourable the Governor General; on the receipt of which by the ſaid Maha Rajah the preſent Treaty ſhall be deemed complete and binding on the Honourable the Engliſh Eaſt India Company, and on the Maha Rajah Myſoor Kiſtna Rajah Oodiaver Behader, and the copy of it now delivered to the ſaid Maha Rajah ſhall be returned.

(Seal of the Maha Rajah)
and the
(Ranies Signature.)
(Seal and Signature of Purneah.)

(A true Copy.)

(Signed) *G. Buchan,*
Secretary to Government.

Appendix, No. 37.

REPORT of Captain Macleod, on the Myſore Revenues; dated 8th July 1799.

To the Commiſſioners for the Affairs of Myſore.

Gentlemen,

IN compliance with the deſire of the Right honourable the Governor General, conveyed in his letter to you, dated the 21ſt June, extract of which was forwarded to me by your directions, I have the honour to tranſmit to you a Statement of the Revenues of the Territories lately acquired for the Honourable Company; in which you will pleaſe to obſerve the grounds on which I am led to believe that thoſe acquiſitions are capable to yield a groſs Revenue equal to the ſums in Column 4.

Vide No. 11.

The late Tippoo Sultaun raiſed his Jummabundy, in the year 1796, by augmenting his land-rent three Canterai Fanams on each Pagoda (ten Fanams) ſuppoſing the country to be capable of bearing this augmentation. He alſo charged his Jummabundy with half a Fanam as a tax on Shroffs, and a quarter of a Fanam as a duty on Tobacco. The two laſt articles were abſurdly added to the land-rent as well as the firſt, the whole amounting to 3¼ Fanams on every ten Fanams; ſo that, by this increaſe, every ten by the preceding Jummabundy became 13¼ for the new Jummabundy, or 40 was raiſed to 55.

There were, however, ſome inconſiderable articles of the Revenue excluded from contributing towards this augmentation; ſuch as the rents of lands farmed for portions of the produce, and alſo the road duties; but as I could not procure an exact account of the amount of items left out in forming the increaſe, I have ſuppoſed, for the convenience of calculation, that the increaſe of 1796 extended to the whole groſs Revenue; and, by following this mode, I have eſtimated the increaſe in Column 2 of the Statement greater than it really was; conſequently Column 3 or 4 is eſtimated lower than it otherwiſe ſhould be, if the detail of the whole increaſe had been accurately aſcertained.

The ſums in Canterai Pagodas in the third Column, or in Star Pagodas in the fourth, may, in my opinion, be conſidered as nearly the fair Jummabundy which may hereafter be expected; though I cannot take upon myſelf to aſſert that the ſeveral diſtricts ought to yield Revenue equal to this valuation of them.

If ſome of the diſtricts ſhould be over-rated in this Eſtimate, it is probable that others are under-valued. I think it is not unreaſonable to expect, that, in the aggregate, the whole may, in the courſe of three or four years, produce a Revenue equal to the amount of Column 4; and if from this ſum one-fifth be deducted for the ſeveral heads of Imaums to Pagodas, &c. and for defraying all charges of collection, there would remain to the Company a clear Revenue of near twelve lacks of Star Pagodas annually.

Should this eſtimate of the new acquiſitions be hereafter found, through better information, to be materially erroneous, I hope it will be remembered that I followed the trueſt ſcale which can at preſent be procured. Much will always depend on the ſkill and talents of perſons employed in the management of Revenue.

I have

I have an account of the amount of the rent of each Aumildarrie compoſing the Jumma in the firſt Column, and I have materials and information ſufficient to prove, that the Schedule of the Myſore Revenue, given to the Confederates in 1792, was a falſe ſtatement of the Jummabundy.

Seringapatam, 8th July 1799.

I have the honour to be, &c. &c. &c.
(Signed) WILLIAM MACLEOD.

No. 11.—Statement of Revenue, &c. &c. enclosed in Captain Macleod's Letter.

STATEMENT, ſhewing that Column 3 or 4 contains an Eſtimate of the RESOURCES of the DISTRICTS lately acquired for the Honourable Company.

SITUATION.	DISTRICTS alluding to former Names, and to the Arrangement of them in the Schedule of 1792.	1. Tippoo's Jummabundy of the year 1796, including his ideal Increaſe of 3¾ Fanams on each Pagoda.	2. The Increaſe of 3¾ on every 13¾ Fanams, included in the firſt Column.	3. Remaining Jummabundy after deducting the Increaſe of 1796.	No. of Aumildarries by Tippoo's laſt Arrangement.	4. Equivalent of Col. 3 in Star Pagodas, at 6 Cant. Pagodas to 5 Star Pagodas.	5. Equivalent in Star Pagodas by the Schedule of 1792, at 6 Cant. Pagodas to 5 Star Pagodas.	
		C. P^s. F. A.	C. P^s. F. A.	C. P^s. F. A.		Star Pag^s.	Star Pag^s.	
Above the Ghauts. South of the Cavery.	Salligal - - - - Coligal, &c. - -	65,189 — —	17,778 7 12	47,410 2 4	11	39,508 8	12,666 11	
	Tulmullah - - -	14,899 — —	4,063 3 10	10,835 6 6	2	9,029 41	41,666 10½	The proportion included in Hurreenhully by the Schedule of 1792.
	Chukloor - - - - Weinaad, or Beinar	10,000 — —	2,727 2 12	7,272 7 4	none.	6,060 9½	4,166 10½	This Diſtrict has been deſerted ſince the year 1792. Half this Diſtrict remains in Rajah's ſhare.
North of the Cavery.	Runganoor - - -	62,333 — —	17,000 4 8	45,334 5 8	6	37,778 12½	12,500 —	This Diſtrict has been totally ruined by diſturbances.
	Vankatygherrycotta	18,243 — —	4,975 3 10	13,267 6 6	2	11,056 6	5,000 —	
	Banglor - - - -	13,625 — —	3,715 8 —	9,909 2 —	2	8,257 11	2,500 —	
	Soolageery - - -	14,907 — —	4,065 5 8	10,841 4 8	2	9,034 9	3,333 5½	
	Denkenicottah - -	39,929 — —	10,889 7 4	29,039 2 12	6	24,199 6½	11,666 10½	This Diſtrict has not recovered from the effects of being in the hands of the Mahrattas in 1791 and 1792.
	Oſſore - - - -	27,131 — —	7,399 3 10	19,731 6 6	4	16,443 —½	15,000 —	
	Total -	2,66,258 — —	72,615 6 10	1,93,642 3 6	35	1,61,368 10	71,000 —	
Below the Ghauts.	Coimbatoor - - -	2,37,708 3 14	64,829 8 14	1,72,878 5 —	28	1,44,065 6½	66,666 10½	
	Daniancottah - -	83,016 7 7	22,640 9 7	60,375 8 —	12	50,313 2½	29,166 10½	
	Checor - - - -	1,28,562 3 11	35,062 4 9	93,499 9 2	18	77,916 9½	22,500 —	
	Chingeree - - -	78,954 3 12	21,533 — —	57,421 3 12	10	47,851 2½	22,500 —	
	Daraſſoor and Chuckergeery - -	1,73,835 — —	47,409 5 8	1,26,425 4 8	23	1,05,354 8½	53,333 5½	
	Sattimungle - - -	91,523 5 3	24,409 9 11	66,562 5 8	14	55,468 12½	25,000 —	
	Andoor - - - -	34,973 — —	9,538 1 —	25,434 9 —	5	21,195 12	6,666 10½	
	Perindorah - - -	39,907 — —	10,883 7 4	29,023 2 12	6	24,186 1	11,666 10½	
	Herroad - - - -	55,988 — —	15,269 4 8	40,718 5 8	7	33,932 2	16,666 10½	
	Vizieinungle - - -	39,795 — —	10,858 1 14	28,941 8 2	6	24,118 2½	16,666 10½	
	Caujam - - - -	54,440 — —	13,756 3 10	36,683 6 6	8	30,569 11	16,666 10½	
	Carroor - - - -	83,455 — —	22,760 4 8	60,694 5 8	12	50,578 12½	37,500 —	
	Uttingoody - - -	32,076 — —	8,748 — —	23,328 — —	4	19,440 —	12,500 —	
	Caveriſſoor - - -	10,068 — —	2,745 8 3	7,322 1 13	2	6,101 13	2,166 10½	
	Total -	11,40,302 3 15	3,10,991 9 —	8,29,310 4 15	155	6,91,092 1	3,39,666 10½	
Canara. Mangalore.	Bilgee - - - -	43,110 — —	11,484 5 8	30,625 4 8	6	33,177 9	15,773 11	The Revenue of thoſe Diſtricts ſhewn in the firſt three Columns is expreſſed in Bahaderee Pagodas, and the Equivalent in Canterai Pagodas is noted below the firſt Total.
	Corial (Mangalore) -	3,40,041 — —	92,738 4 8	2,47,302 5 8	42	2,67,911 1½	1,11,368 15½	
	Caricul - - - -	31,220 — —	8,514 5 8	22,705 4 8	2	24,597 9	9,494 5½	
	Barkoor - - - -	1,36,747 6 —	37,294 8 —	99,452 8 —	11	1,07,740 8½	40,324 14	
	Khoodhalpoor - -	83,790 — —	22,851 8 4	60,938 1 12	11	66,016 6	21,968 4	
	Butail - - - - -	25,178 — —	6,866 7 4	18,311 2 12	4	19,837 3½	7,646 11½	
	Gerraffah - - - -	26,733 — —	7,296 2 12	19,436 7 4	4	21,078 2	7,6e0 1	
	Honawar (Onore) -	41,156 — —	11,224 3 10	29,931 6 6	6	32,425 15	11,569 2	
	Mirjan - - - -	22,988 — —	6,269 4 8	16,718 5 8	4	18,111 12	7,461 3½	
	Bah. Pag^s	7,49,983 6 —	2,04,540 9 4	5,45,142 6 2	92	5,90,896 2½	2,36,267 1	
	Canterai Pag^s	9,74,978 6 13	2,65,903 2 14	7,09,975 3 15	—	— —	— —	
	Ankola and Siddakeerghur - -	58,313 — —	15,903 5 8	42,409 4 8	8	35,341 5	23,610 3	
	Total -	10,33,291 6 13	2,81,806 8 6	7,51,484 8 7	100	6,27,237 5½	2,59,877 4¼	
	Grand Total -	24,39,852 — 12	6,65,414 1 —	17,74,437 6 12	290	14,78,698 —½	6,70,623 15½	

Tippoo's Jummabundy had not ſuffered any other change ſince the year 1786, excepting the increaſe ſhewn in Column 2; conſequently the Schedule he gave the Allies in 1792 muſt have been leſs than his Jummabundy in nearly the ſame proportion that the ſums in Column 5 are leſs than thoſe of Column 4.

Seringapatam, 8th July 1799. (Signed) *William Macleod.*

N. B. From the Total there ſhould probably be deducted two-thirds of Punganoor, for an equivalent taken from the Rajah's ſhare for the Nizam.

Appendix, No. 38.

Letter from the Governor General in Council, to the Nizam; dated 7th July 1789.

To the Nizam.

[Written 7th July 1789.]

YOUR Highneſs's Letter, containing ſtrong expreſſions of friendſhip, was preſented to me by Meer Abul Coſſim, and has afforded me the moſt inexpreſſible ſatisfaction. I have perfectly underſtood all the matters entruſted to the verbal communication of Meer Abul Coſſim, and the ſincere and friendly ſentiments which I have diſcovered your Highneſs to be impreſſed with towards me, have induced me to ſhew the confidence I place in your Highneſs's declaration, by candid and explicit converſations with Meer Abul Coſſim, on ſubjects of the higheſt importance; and as they all of them have tendency to ſtrengthen and increaſe our friendſhip, I ſhall communicate without reſerve to your Highneſs what has occurred to me relative to them.

It was with no ſmall concern I found on my arrival, in charge of the control of all the Company's affairs, that one of the eventual and moſt eſſential points of the Treaty of Friendſhip and Alliance, made in 1768, between your Highneſs and the Company, remained unexecuted on both ſides, viz. the ſurrender of the Guntoor Circar to the Company, and the regular diſcharge of your Highneſs's demand for the Peiſhcuſh, from the Company. Anxious, notwithſtanding, that by urging the due performance of this Article, I ſhall not intrude on your Highneſs, while engaged in purſuits of importance, I poſtponed all negociations on the ſubject, until I was convinced that your Highneſs, uninterrupted by war, had full leiſure to conſider the propriety of the performance of this Article of the Treaty; and until you might have had ſufficient opportunity to put implicit confidence in my aſſurances for the punctual diſcharge of the Peiſhcuſh for the Northern Circars; I then deputed Captain Kennaway to your Highneſs's Court, with inſtructions to make the demand of the Guntoor Circar, by virtue of the Treaty of 1768; to aſſure your Highneſs of my firm intention to diſcharge the balances, upon fair ſtatement, due to your Highneſs on account of the Peiſhcuſh, and to impreſs you with the ſincerity of my intentions for its regular payment hereafter.

I have already expreſſed my ſatisfaction at your Highneſs's immediate compliance to deliver up the Guntoor Circar to the Company, and have aſſured your Highneſs of my firm intention to perſevere in a ſtrict ſyſtem of faith to engagements; and now, with ſuch a proof of the ſincerity of your Highneſs's friendſhip and good faith, I have, from a deſire to teſtify to your Highneſs that I am impreſſed with ſimilar ſentiments, entered into a full diſcuſſion of every Article with Meer Abul Coſſim, in order that ſuch parts of it as are undefined, and bear an obſcure and doubtful meaning, may be ſo explained as ſhall preclude every neceſſity of future diſcuſſion, remove all grounds of miſunderſtanding, and give ſtability and permanency to that friendſhip which now ſubſiſts between us. In adopting this rule of conduct, I do no more than fulfil the intention of the King of England and the Britiſh Nation, who, by the ſyſtem lately eſtabliſhed for the government of this country, had in view the important end of giving efficacy to the exiſting Treaties between the Engliſh and the Powers of Hindoſtan, and of ſecuring a due performance thereof in future. This communication, I am perſuaded, will fully ſatisfy your Highneſs of the propriety of my declining the propoſal of Meer Abul Coſſim for entering into a new ſecurity for the diſcharge of the Peiſhcuſh, by mortgaging a portion of the Circars; conſidering, as I do, the faith of the Engliſh Nation pledged for the due payment of it. In proof of the ſincerity of my intentions that the Treaty ſhould be carried into full effect, I agree that in the 6th Article of the Treaty, the words "Whenever the ſituation of affairs will allow of ſuch a body of troops to march into the "Deccan," ſhould be underſtood to mean, that the force engaged for by this Article, viz. two battalions of Sepoys, and 6 pieces of cannon manned by Europeans, ſhall be granted whenever your Highneſs ſhall apply for it; making only one exception, that it is not to be employed againſt any Power in alliance with the Company, viz. Pundit Purdhaun Peiſhwa, Ragojee Bhoſſa, Madajee Scindia, and the other Mahratta Chiefs, the Nawaub of Arcot, and Nawaub Vizier, Rajah of Tanjore and Travancore. That the battalions at preſent not defined in number ſhall not conſiſt of leſs than 800 men each; that the ſix field-pieces ſhall be manned with the number of Europeans which is uſual in time of war. That the expenſe to be charged to your Highneſs ſhall be no more than the exact ſum which it coſts the Company to maintain a body of that force when employed on ſervice in the field, and that this expenſe be as per ſeparate Account. That this detachment ſhall march within two months, or ſooner if poſſible, after it is demanded, and your Highneſs ſhall be charged with the expenſe of it from the day it enters your Highneſs's territories, until it quits them on its return to the Company's, with the addition of one month, at the average calculation of the whole amount, in order to defray the charges the Company muſt neceſſarily incur, to put ſuch a force in a ſtate fit for ſervice.

I have ſo fully diſcuſſed the Articles of the Treaty that relate to the Nawaub of Arcot and the Carnatic, on the repreſentation of Meer Abul Coſſim, that a mere reference to the Articles themſelves will inform your Highneſs of the full force of my arguments; and although the long exiſting friendſhip between the Nawaub and the Company, might be urged as farther ground for declining the propoſal of Meer Abul Coſſim, his right to the poſſeſſion of the Carnatic Payenghaut is fully eſtabliſhed and admitted by the 7th and 8th

Articles,

Articles, and papers appertaining to them; there can therefore be no neceſſity for troubling your Highneſs with other reaſons.

In regard to the Articles relative to the Dewanny of the Carnatic Ballagaut, your Highneſs muſt be well convinced that circumſtances have totally prevented the execution of theſe Articles, and the Company are in the full enjoyment of peace with all the world; but ſhould it hereafter happen, that the Company ſhould obtain poſſeſſion of the country mentioned in theſe Articles, with your Highneſs's aſſiſtance, they will ſtrictly perform the ſtipulations in favour of your Highneſs and the Mahrattas. Your Highneſs muſt be well aſſured, that while Treaties of Peace and Friendſhip exiſt with any Chief, negociations that tend to deprive that Chief of any part of his poſſeſſions, unprovoked on his part, muſt naturally create ſuſpicions in his mind, unfavourable to the reputation of your Highneſs and to the character of the Company; ſince the only grounds on which ſuch negociations could be carried on, reſt on a Treaty exiſting upwards of 20 years, the execution of which is yet unclaimed; and ſince no provocation has hitherto been made to juſtify a breach in the preſent peaceable and amicable underſtanding between each other.

As I am at all times deſirous that ſuch circumſtances as carry with them impediment and hindrance to good order and government, without bearing the ſmalleſt advantage to either ſide, ſhould be ſo changed as to produce the good effects expected from Treaties; and as the affairs of both parties might ſuffer great injury from being excluded from correſponding with the other Powers of the Deccan, I agree that in future either party, without a breach of Treaty, ſhall be at liberty to receive or ſend Vakeels to correſpond with any Powers in the Deccan, in ſuch manner as may be expedient for the benefit of their own affairs, under the condition that the object of ſuch intercourſe or correſpondence be not hoſtile to either of the Governments. I have in many inſtances, as well through Captain Kennaway as to Meer Abul Coſſim, and in the firſt part of this letter, declared my firm intention to execute the Treaty of 1768, and to live in perpetual amity and friendſhip with your Highneſs; and your Highneſs will be convinced, from the explanations I have given to thoſe Articles in the Treaty of ambiguous and obſcure meaning, that I am earneſtly deſirous of the adjuſtment of every matter on grounds fair and liberal. But it is neceſſary, in conſideration of the ſubjects of converſation with Meer Abul Coſſim, that I ſhould point out to your Highneſs, that unleſs juſt cauſe ſhould be given for entering into new Treaties, the laws of my country, the injunctions of the King and Company of England, as well as the faith and honour of the Engliſh, prohibit me from entering into any negociation to make new Treaties; and I have confined my conferences with Meer Abul Coſſim to the explanation of that made in 1768, with a view to a more perfect execution of it. On this account I have not judged proper to comply with ſuch requeſts as have been made by Meer Abul Coſſim, that in any ſhape tend to alter the ſpirit of that Treaty. A farther argument to impreſs your Highneſs with the propriety of this determination is the ſanction and ſupport of his Majeſty and the Company of England to thoſe meaſures, that coincide with their inſtructions; I have mentioned this circumſtance merely to aſſure your Highneſs of the ſtrength of my aſſertions and the value of my engagements, in regard to the Guntoor Circar, and the other Articles of the Treaty; and I truſt that this clear explanation of the ambiguous Articles of the Treaty will render it effectual, and will afford your Highneſs a convincing proof of the Company's determination to adhere to the faith of it.

Although I have not agreed to enter into a new Treaty with your Highneſs, through Meer Abul Coſſim, for the reaſons above aſſigned, yet your Highneſs, in conſideration of the authority veſted in me by the King and Parliament of England, will conſider my letter, though merely purporting a clear explanation of the ſeveral Articles in the Treaty of 1768, ſtrong and efficient upon the Engliſh Governments in India, equally ſo as a Treaty in due form could be, ſince the Members of the Council have given their cheerful acquieſcence to its contents.

For farther particulars of my ſentiments I beg leave to refer your Highneſs to Meer Abul Coſſim, whom I have conſidered during this negociation as faithfully attached to your Highneſs, fully acquainted with your Highneſs's intereſts, and your moſt confidential ſervant, empowered to ſettle any Agreement for the mutual benefit of the two Governments. I have accordingly communicated to him, without reſerve, all that has occurred to me on the ſubject of the elucidation of the Treaty of 1768, in the ſame manner as if your Highneſs were preſent. Nevertheleſs, as your Highneſs's concurrence and approbation are neceſſary to give a final ſanction to the Articles diſcuſſed, I have thought proper to mention them in this letter; for the reſt, your Highneſs may have the moſt aſſured confidence that I will moſt faithfully abide by all the engagements I have entered into on the part of the Company.

Extract from the Journals of the Houſe of Commons, 15th March 1792.

"*Reſolved*, that it appears that Earl *Cornwallis's* Letter, dated the 7th *July* 1789, "to the Nizam, was meant to have, and has had the full force of a Treaty exe-"cuted in due form."

Appendix, No. 39.

TREATY with the Nizam, dated 1ſt September 1798.

An enlarged perpetual Subſidiary Treaty between the Honourable United Engliſh Eaſt India Company and his Highneſs the Nawaub Nizam ul Mulk Aſoph Jah Behader, Soubahdar of the Deccan, his Children, Heirs and Succeſſors, ſettled by Captain James Achilles Kirkpatrick, by virtue of the powers delegated to him by the Right honourable Richard Earl of Mornington, Knight of the moſt honourable Order of St. Patrick, one of His Britannic Majeſty's moſt Honourable Privy Council, Governor General in Council, appointed by the Honourable Court of Directors of the ſaid Honourable Eaſt India Company to direct and control all their affairs in the Eaſt Indies.

WHEREAS his Highneſs the Nizam ul Mulk Aſoph Jah Behader has, from the greatneſs of exiſting friendſhip, expreſſed a deſire for an increaſe of the detachment of the Honourable Company's troops at preſent ſerving his Highneſs, the Right honourable Earl of Mornington, Governor General, has taken the propoſals to that effect into his moſt ſerious conſideration; and the preſent juncture of affairs, and the recent hoſtile conduct and evil deſigns of Tippoo Sultaun, as fully evinced by his ſending Ambaſſadors to the Iſle of France, by his propoſing to enter into a Treaty offenſive and defenſive with the French Republic againſt the Engliſh Nation, and by actually receiving a body of French troops into his dominions and immediate pay, rendering it indiſpenſably neceſſary that effectual meaſures for the mutual defence of their reſpective poſſeſſions, ſhould be immediately taken by the three allied Powers united in a defenſive league againſt the aforeſaid Tippoo Sultaun; the aforeſaid Governor General in conſequence empowered Captain J. A. Kirkpatrick, Acting Reſident at the Court of his Highneſs the Nizam, to enter, on behalf of the Honourable United Engliſh Eaſt India Company, into certain engagements with his Highneſs the Nizam ul Mulk Aſoph Jah Behader, for a permanent increaſe of the Honourable Company's troops in his Highneſs's pay, in the proportion and on the condition ſpecified in the following Articles, which muſt be underſtood to be of full validity when this Treaty ſhall be returned, ſigned and ſealed by the Governor General.

Article 1ſt.—Such parts of the letter from Earl Cornwallis to his Highneſs the Nizam, dated 7th July 1789, and which has always been conſidered in the light of a Treaty, as relates to the ſtationing of troops with his Highneſs, are to be conſidered as in full force; that is, the ſervices of the new permanent ſubſidiary force are to be regulated preciſely by the ſame reſtrictive clauſes that operate on the preſent detachment, unleſs the Peiſhwa ſhall hereafter conſent to any alteration in thoſe conditions, and his Highneſs likewiſe approve of the ſame.

Article 2d.—Agreeably to the practice in the Company's ſervice, the new ſubſidiary force ſhall be ſubject to relief, either partial or entire, as often and in ſuch manner as the Company's Government may require; provided withal, that no diminution takes place by ſuch means in the ſtipulated number to be ſtationed with his Highneſs.

Article 3d.—The propoſed reinforcement of ſubſidiary troops ſhall be in the pay of this State from the day of their croſſing the boundaries; ſatisfactory and effectual proviſion ſhall be made for the regular payment of this force, which, including the preſent detachment, is to amount to 6,000 Sepoys with firelocks, with a due proportion of field-pieces manned by Europeans, and at the monthly rate of 2,01,425 Rupees. The yearly amount of ſubſidy for the aforeſaid force of 6,000 men, with guns, artillery men, and other neceſſary appurtenances, is Rupees 24,17,100. The ſaid ſum ſhall be completely diſcharged in the courſe of the year, by four equal inſtalments; that is, at the expiration of every three Engliſh months, the ſum of 6,04,275 Rupees in ſilver of full currency ſhall be iſſued without heſitation from his Highneſs's Treaſury; and ſhould the aforeſaid inſtalments happen to fall at any time the leaſt in arrear, ſuch arrears ſhall be deducted, notwithſtanding objections thereto from the Current Kiſt of Peiſhcuſh, payable to his Highneſs on account of the Northern Circars: ſhould it any time ſo happen, moreover, that delay were to occur in the iſſue of the inſtalments aforeſaid in the ſtated periods, in ſuch caſe aſſignments ſhall be granted on the collections of certain diſtricts in this State, the real and actual Revenue of which ſhall be adequate to the diſcharge of the yearly ſubſidy of the aforeſaid force.

Article 4th.—The duties on grain and all articles of conſumption, as well as on all neceſſaries whatever for the uſe of the new ſubſidiary force, ſhall be commuted agreeably to the practice that obtained with the former detachment. A place likewiſe ſhall be fixed on as the head-quarters of the ſaid force, where it ſhall always remain, except when ſervices of importance are required to be performed, and whenever either or part of the ſaid force is to be employed in the buſineſs of the State, a perſon of reſpectability, and who is a ſervant of this Sirkar, ſhall be appointed to attend it; the Commanding Officer and Officers of the ſaid ſubſidiary force ſhall be treated in all reſpects in a manner ſuitable to the greatneſs and dignity of both States.

Article 5th.—The ſaid ſubſidiary force will at all times be ready to execute ſervices of importance, ſuch as the protection of the perſon of his Highneſs, his heirs and ſucceſſors, from race to race, and overawing and chaſtiſing all rebels or exciters of diſturbance in the dominion of this State; but it is not to be employed on trifling occaſions, nor like Sebundy to be ſtationed in the country to collect the Revenues thereof.

Article 6th.—Immediately upon the arrival of the ſubſidiary force at Hydrabad, the whole of the Officers and ſervants of the French party are to be diſmiſſed, and the troops

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comprizing it diſperſed and diſorganized, that no trace of the former eſtabliſhment ſhall remain; and his Highneſs hereby engages for himſelf, his heirs and ſucceſſors, that no Frenchman whatever ſhall ever hereafter be entertained in his own ſervice, or in that of any of his Chiefs or dependants, nor be ſuffered to remain in any part of his Highneſs's dominions; nor ſhall any Europeans whatever be admitted into the ſervice of this State, nor be permitted to remain within its territories, without the knowledge and conſent of the Company's Government.

Article 7th.—The whole of the French and Sepoy deſerters from the Company's ſervice, that may be in the French or any other party of troops belonging to this State, are to be ſeized and delivered up to the Britiſh Reſident; and no perſons of the above deſcription are to be allowed refuge in future in his Highneſs's territories, but are on the contrary to be ſeized without delay and delivered up to the Britiſh Reſident; neither ſhall any refuge be allowed in the Company's territories: Sepoy deſerters from the ſervice of his Highneſs ſhall in like manner be ſeized, and delivered up without delay.

Article 8th.—Whereas his Highneſs the Nizam, from conſiderations of prudence and foreſight, and with a view of avoiding manifold evils, has determined on diſmiſſing the French from his ſervice, and on diſperſing and diſorganizing the troops commanded by them, as ſpecified in the 6th Article, and on entertaining a perpetual ſtanding force of the Honourable Company's in their room, ſubject to the limitations and reſtrictions preſcribed by Earl Cornwallis's letter to his Highneſs the Nizam, mentioned in the 1ſt Article; it is therefore agreed, with a view to the mutual benefit of his Highneſs and the Peiſhwa, and the happineſs of their reſpective ſubjects, that the Company's Government will uſe their beſt endeavours to have inſerted, with the conſent and approbation of both, in the new Treaty in contemplation between the three allied Powers, ſuch a clauſe as ſhall ſet each at eaſe with regard to the other: ſhould the Peiſhwa, however, not accede to a propoſal ſo highly advantageous and profitable to both Governments, and differences hereafter ariſe between the two States, namely, that of the Nawaub Aſoph Jah Behader, and of the Row Pundit Purdhaun, in ſuch caſe the Engliſh Government hereby engage, that interpoſing their mediation in a way ſuitable to rectitude, friendſhip and union, they will apply themſelves to the adjuſtment thereof, conformable to propriety, truth and juſtice. The Nabob Aſoph Jah Behader accordingly hereby engages never to commit on his part any exceſs or aggreſſion againſt the Sirkar of Row Pundit Purdhaun; and in the event of ſuch differences ariſing, whatever adjuſtment of them the Engliſh Government, weighing things in the ſcale of truth and juſtice, may determine upon, ſhall without heſitation or objection meet with full approbation and acquieſcence.

Article 9th.—All former Treaties between the Engliſh and the Government of the Nawaub Aſoph Jah and the Peiſhwa remain in full force. Should, hereafter, the Row Pundit Purdhaun expreſs a deſire to enter into ſubſidiary engagements ſimilar to the preſent with the Company, the Nawaub Aſoph Jah will moſt readily give his concurrence.

Article 10th.—This enlarged ſubſidiary Treaty, conſiſting of 10 Articles, being this day ſettled by Captain Kirkpatrick, with the Nawaub Aſoph Jah Behader, Captain Kirkpatrick has delivered one copy hereof in Engliſh and Perſian, ſigned and ſealed by himſelf, to the Nawaub, who on his part has alſo delivered to Captain Kirkpatrick one copy of the ſame, duly executed by himſelf; and Captain Kirkpatrick hereby engages to procure and deliver to his Highneſs, in the ſpace of 50 days, a ratified copy from the Governor General, in every reſpect the counterpart of the one executed by himſelf; and on the delivery of ſuch copy, which will then have become a full and complete inſtrument, the Treaty executed by Captain Kirkpatrick ſhall be returned. In the mean while no time ſhall be loſt in writing for the advance of the propoſed reinforcement.

Signed, ſealed and executed, at Hydrabad, 1 Septr. A.D. 1798,
or 19 Rubby ul Orwal, anno Hejira 1213.

(Signed) J. A. KIRKPATRICK,
Acting Reſident.

Separate Articles appertaining to the perpetual Subſidiary Treaty concluded between the Honourable Engliſh Eaſt India Company and his Highneſs the Nawaub Aſoph Jah Behader, on the 1ſt September, anno Domini 1798, or 19th Rubby ul Orwal, anno Hejira 1213.

WHEREAS, in conformity to a wiſh expreſſed by his Highneſs the Nizam, the ſtipulation in the 6th Article of the Subſidiary Treaty, reſpecting the delivering up of the French, is agreed to be made a ſeparate one; his Highneſs hereby engages, that after the arrival of the Company's troops at Hydrabad, the whole of the French Officers and ſoldiers in his ſervice ſhall be apprehended in ſuch way as Captain Kirkpatrick may point out, and be delivered up to him, or for a time be kept in confinement in a habitation belonging to this Cirkar, but in the cuſtody of the Company's troops; and upon the reorganization of the party lately under the command of the aforeſaid French Officers and ſoldiers, ſhall, within the ſpace of two months, be delivered up to the Britiſh Reſident; ſtrict orders ſhall moreover be given to all Talookdars on the frontiers, and to thoſe in charge of all fords and paſſes, to ſeize any Europeans whatever attempting to paſs their reſpective ſtations, and ſend them immediately, with all due precautions, priſoners to Hydrabad, where they ſhall inſtantly be delivered up to the Britiſh Reſident. On the above condition it is hereby agreed, that the Frenchmen thus delivered up ſhall not be conſidered as common priſoners of war, nor be in

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any reſpect mal-treated; they ſhall be conveyed at the Company's expenſe, and with as little reſtraint as poſſible, to England, and from thence be ſent by the firſt favourable opportunity to France, without being detained for a cartel or exchange of priſoners.

Signed, ſealed and exchanged, at Hydrabad, 1 Sept[r] A. D. 1798,
or 19 Rubby ul Orwal, anno Hejira 1213.

(Signed) J. A. KIRKPATRICK,
Acting Reſident.

Separate Article appertaining to the perpetual Subſidiary Treaty concluded between the Honourable Engliſh Eaſt India Company and his Highneſs the Nawaub Aſoph Jah Behader, on the 1ſt September, anno Domini 1798, or 19 Rubby ul Orwal, anno Hejira 1213.

NO correſpondence on affairs of importance ſhall in future on any account be carried on with the Cirkar of Row Pundit Purdhaun or with any of his dependants, either by the Nawaub Aſof Jah Behader or by the Honourable Company's Government, without the mutual privity and conſent of both contracting parties; and whatever tranſactions, whether of great or ſmall import, may in future take place with the aforeſaid Row Pundit Purdhaun or his dependants, a reciprocal communication of the ſame ſhall be made to the other contracting party without delay and without reſerve.

Signed, ſealed and exchanged at Hydrabad, 1ſt Sept[r]
anno Domini 1798, or 19 Rubby ul Orwal,
anno Hejira 1213.

Appendix, No. 40.

TREATY with the Nizam, dated 12th October 1800.

Treaty of perpetual and general defenſive Alliance between the Honourable the Engliſh Eaſt India Company and his Highneſs the Nabob Nizam ul Mulk Aſoph Jah Behader, Soubahdar of the Deccan, his Children, Heirs and Succeſſors, ſettled by Captain James Achilles Kirkpatrick, Reſident at the Court of his Highneſs, by virtue of the powers delegated to him by the moſt noble Richard Marquis Welleſley, &c. &c. &c.

WHEREAS, by the bleſſing of God, an intimate friendſhip and union have firmly ſubſiſted for a length of time between the Honourable Company and his Highneſs the Nabob Nizam ul Mulk Aſoph Jah Behader, and have been cemented and ſtrengthened by ſeveral Treaties of Alliance, to the mutual and manifeſt advantages of both Powers, who with uninterrupted harmony and concord, having equally ſhared the fatigues and dangers of war and the bleſſings of peace, are in fact become one and the ſame in intereſt, policy, friendſhip and honor. Theſe Powers, adverting to the complexion of the times, have determined, on principles of precaution and foreſight, and with a view to the effectual preſervation of conſtant peace and tranquillity, to enter into a general defenſive alliance, for the complete and reciprocal protection of their reſpective territories, together with thoſe of their ſeveral Allies and dependants, againſt the unprovoked aggreſſions or unjuſt encroachments of all, or of any enemies whatever.

Article 1ſt.—The peace, union and friendſhip, ſo long ſubſiſting between the two States, ſhall be perpetual; the friends and enemies of either ſhall be the friends and enemies of both; and the contracting parties agree, that all the former Treaties and Agreements between the two States now in force, and not contrary to the tenor of this Agreement, ſhall be confirmed by it.

Article 2d.—If any Power or State whatever ſhall commit any act of unprovoked hoſtility or aggreſſion againſt either of the contracting parties, or againſt their reſpective dependants or Allies, and, after due repreſentation, ſhall refuſe to enter into amicable explanation, or ſhall deny the juſt ſatisfaction or indemnity which the contracting parties ſhall have required, then the contracting parties will proceed to concert and proſecute ſuch further meaſures as the caſe ſhall appear to demand.

3d. For the more diſtinct explanation of the true intent and effect of this Agreement, the Governor General in Council, on behalf of the Honourable Company, hereby declares, that the Britiſh Government will never permit any Power or State whatever to commit with impunity any act of unprovoked hoſtility or aggreſſion againſt the rights or territories of his Highneſs the Nizam, but will at all times maintain the ſame in the ſame manner as the rights and territories of the Honourable Company are now maintained.

Article 3d.—With a view to fulfil this Treaty of general defence and protection, his Highneſs the Nabob Aſoph Jah agrees, that two battalions of Sepoys, and one regiment of cavalry, with a due proportion of guns and artillery men, ſhall be added in perpetuity to the preſent permanent ſubſidiary force of ſix battalions of Sepoys of 1,000 firelocks each, and one regiment of cavalry 500 ſtrong (with their proportion of guns and artillery men); ſo that the whole ſubſidiary force furniſhed by the Honourable Eaſt India Company to his Highneſs, ſhall henceforward conſiſt of 8 battalions of Sepoys (or 8,000 firelocks) and 2 regiments of cavalry (or 1,000 horſe) with their requiſite complement of guns, European artillery men,

Laſcars

Laſcars and pioneers, fully equipped with warlike ſtores and ammunition; which force is to be ſtationed in perpetuity in his Highneſs's territories.

Article 4th.—The pay of the above-mentioned additional force ſhall be calculated at the rate of the pay of the exiſting ſubſidiary force, and ſhall commence from the day of the entrance of the ſaid additional force into his Highneſs's territories.

Article 5th.—For the regular payment of the whole expenſe of the ſaid augmented ſubſidiary force (conſiſting of 8,000 infantry, 1,000 cavalry, and their uſual proportion of artillery) his Highneſs the Nabob Aſoph Jah hereby aſſigns and cedes to the Honourable Eaſt India Company, in perpetuity, all the territories acquired by his Highneſs under the Treaty of Seringapatam, on the 18th March 1792; and alſo all the territories acquired by his Highneſs under the Treaty of Myſore, on the 22d June 1799, according to the Schedule annexed to this Treaty.

Article 6th.—Certain of the territories ceded by the foregoing Article to the Honourable Company being inconvenient from their ſituation to the northward of the river Toombuddrah, his Highneſs the Nabob Aſoph Jah, for the purpoſe of rendering the boundary line of the Honourable Company's poſſeſſions a good and well defined one, agrees to retain the diſtricts in queſtion, namely, Copul Gujinderghur and others (as marked in the annexed Schedule) in his own poſſeſſion; and in lieu thereof aſſigns and cedes, in full and in perpetuity to the Honourable Company, the diſtrict of Adoui, together with whatever other territory his Highneſs may be poſſeſſed of, or is dependant on his Highneſs's Government, to the ſouth of the Toombuddrah, or to the ſouth of the Kiſtnah below the junction of thoſe two rivers.

Article 7th.—The territories to be aſſigned and ceded to the Honourable Company by the 5th Article, or in conſequence of the change ſtipulated in the 6th Article, ſhall be ſubject to the excluſive management and authority of the ſaid Company and of their Officers.

Article 8th.—Whereas the actual produce of a conſiderable portion of the diſtricts, ceded to the Honourable Company by Article 6th, is aſcertained and acknowledged to be greatly inferior to their nominal value, as ſpecified in the Schedule annexed to this Treaty, and the ſaid diſtricts cannot be expected, for a long courſe of years, to reach their ſaid nominal value; and whereas differences might hereafter ariſe between the contracting parties with reſpect to the real value of the ſame, and the friendſhip and harmony happily ſubſiſting between the contracting parties be diſturbed by diſcuſſions relating to the adjuſtment of accounts of the produce and value of the ſaid diſtricts; in order to preclude all cauſes of any ſuch future difference or diſcuſſion between the two States, the ſaid Eaſt India Company agrees to accept the ſaid diſtricts (with the reſervation ſtated in the 6th Article) as a full and complete ſatisfaction for all demands on account of the pay and charges of the ſaid ſubſidiary force; and therefore to whatever extent, or for whatever length of time, the actual produce of the ſaid diſtricts ſhall prove inadequate to the amount of the ſubſidy payable by his Highneſs on account of the ſaid ſubſidiary force, no demands ſhall ever be made by the Honourable Company upon the Treaſury of his Highneſs, on account of any ſuch deficiency, or on account of any failure in the Revenues of the ſaid diſtricts, ariſing from unfavourable ſeaſons, from the calamity of war, or any other cauſe. His Highneſs the Nizam on his part, with the ſame friendly views, hereby renounces all claim to any arrears or balances which may be due to him from the ſaid diſtricts at the period of their ceſſion to the Honourable Company, and alſo to any eventual exceſs in the produce of the ſaid diſtricts beyond the amount of the ſubſidy payable by his Highneſs on account of the ſaid ſubſidiary force; the true intent and meaning of this Article being, that the ceſſion of the ſaid diſtricts, and the exchanges ſtipulated in the 6th Article, ſhall be conſidered as a final cloſe and termination of accounts between the contracting parties with reſpect to the charges of the ſaid ſubſidiary force.

Article 9th.—After the concluſion of this Treaty, and as ſoon as the Britiſh Reſident ſhall ſignify to his Highneſs Aſoph Jah that the Honourable Company's Officers are prepared to take charge of the diſtricts ceded by the 5th Article, his Highneſs will immediately iſſue the neceſſary Perwannahs or orders to his Officers, to deliver over charge of the ſame to the Officers of the Company; and it is hereby ſtipulated and agreed that all collections made by his Highneſs's Officers ſubſequent to the date of the ſaid Perwannahs or orders, and before the Officers of the Company ſhall have taken charge of the ſaid diſtricts, ſhall be carried to the account of the Honourable Company.

Article 10th.—All forts ſituated within the diſtricts to be ceded as aforeſaid ſhall be delivered to the Officers of the Honourable Company with the ſaid diſtricts; and his Highneſs the Nabob Aſoph Jah engages that the ſaid forts ſhall be delivered to the Honourable Company, as nearly as poſſible, in the ſame ſtate as that in which his Highneſs received them.

Article 11th.—His Highneſs the Nabob Aſoph Jah will continue to pay the ſubſidy of the former ſubſidiary force, and alſo that of the additional troops, from his Treaſury, in the ſame manner as hitherto obſerved, until the Honourable Eaſt India Company's Officers ſhall have obtained complete poſſeſſion, from his Highneſs's Officers, of the country ceded to the ſaid Company by the 5th Article: the Company will not claim any payments of ſubſidies from his Highneſs's Treaſury after their Officers ſhall have obtained poſſeſſion of the ſaid diſtricts from the Officers of his Highneſs.

Article 12th.—The contracting parties will employ all practicable means of conciliation, to prevent the calamity of war; and for that purpoſe will, at all times, be ready to enter into

amicable explanations with other States, and to cultivate and improve the general relations of peace and amity with all the Powers of India, according to the true ſpirit and tenor of this defenſive Treaty; but if a war ſhould unfortunately break out between the contracting parties and any other Power whatever, then his Highneſs the Nabob Aſoph Jah engages, that, with the reſerve of two battalions of Sepoys which are to remain near his Highneſs's perſon, the reſidue of the Britiſh ſubſidiary force (conſiſting of ſix battalions of Sepoys and two regiments of cavalry, with artillery) joined by ſix thouſand infantry and nine thouſand horſe of his Highneſs's own troops, and making together an army of 12,000 infantry and 10,000 cavalry, with their requiſite train of artillery and warlike ſtores of every kind, ſhall be immediately put in motion, for the purpoſe of oppoſing the enemy; and his Highneſs further engages to employ every further effort in his power for the purpoſe of bringing into the field, as ſpeedily as poſſible, the whole force which he may be able to ſupply from his dominions, with a view to the effectual proſecution and ſpeedy termination of the ſaid war. The Honourable Company in the ſame manner engaging on their part, in this caſe, to employ in active operations againſt the enemy the largeſt force which they may be able to furniſh, over and above the ſaid ſubſidiary force.

Article 13th.—Whenever war ſhall appear probable, his Highneſs the Nabob Aſoph Jah engages to collect as many Benjarries as poſſible, and to ſtore as much grain as may be practicable in his frontier garriſons.

Article 14th.—Grain and all other articles of conſumption, and proviſions, and all ſorts of materials for wearing apparel, together with the neceſſary quantity of cattle, horſes and camels, required for the uſe of the ſubſidiary force, ſhall, in proportion to its preſent augmentation, be, as heretofore, entirely exempted from duties.

Article 15th.—As by the preſent Treaty the union and friendſhip of the two States are ſo firmly cemented as that they may be conſidered as one and the ſame, his Highneſs the Nizam engages neither to commence, nor to purſue in future any negotiations with any other Power whatever, without giving previous notice, and entering into mutual conſultation with the Honourable Eaſt India Company's Government; and the Honourable Company's Government on their part hereby declare that they have no manner of concern with any of his Highneſs's children, relations, ſubjects or ſervants; with reſpect to whom his Highneſs is abſolute.

Article 16th.—As by the preſent Treaty of general defenſive alliance, mutual defence and offence againſt all enemies are eſtabliſhed, his Highneſs the Nabob Aſoph Jah conſequently engages never to commit any act of hoſtility or aggreſſion againſt any Power whatever; and in the event of differences ariſing, whatever adjuſtment of them the Company's Government, weighing matters in the ſcale of truth and juſtice, may determine, ſhall meet with full approbation and acquieſcence.

Article 17th.—By the preſent Treaty of general defenſive alliance, the ties of union, by the bleſſing of God, are drawn ſo cloſe that the friends of one party will be henceforward conſidered as the friends of the other, and the enemies of the one party as the enemies of the other; it is therefore hereby agreed, that if in future the Shorapoor or Gudwall Zemindars, or any other ſubjects or dependants of his Highneſs's Government, ſhould withhold the payment of the Circar's juſt claims upon them, or excite rebellion or diſturbances; the ſubſidiary force, or ſuch portion thereof as may be requiſite after the reality of the fact ſhall be duly aſcertained, ſhall be ready, in concert with his Highneſs's own troops, to reduce all ſuch offenders to obedience; and the particular intereſts of the two States being now in every reſpect identified, it is further mutually agreed that if diſturbances ſhall at any time break out in the diſtricts ceded to the Honourable Company by this Treaty, his Highneſs the Nabob Aſoph Jah ſhall permit ſuch a portion of the ſubſidiary force as may be requiſite, to be employed in quelling the ſame within the ſaid diſtricts. If diſturbances ſhall at any time break out in any part of his Highneſs's dominions contiguous to the Company's frontier, to which it might be inconvenient to detach any portion of the ſubſidiary troops, the Britiſh Government, in like manner, if required by his Highneſs the Nabob Aſoph Jah, ſhall direct ſuch proportion of the troops of the Company as may be moſt conveniently ſtationed for the purpoſe, to aſſiſt in quelling the ſaid diſturbances within his Highneſs's dominions.

Article 18th.—Whereas by the favour of Providence, a perfect union, harmony and concord, have long and firmly ſubſiſted between the Honourable Eaſt India Company, his Highneſs the Nabob Aſoph Jah, his Highneſs the Peiſhwa Rao Pundit Purdhaun, and Rajah Ragojee Bhooſlah; therefore ſhould his Highneſs Rao Pundit Purdhaun and Rajah Ragojee Bhooſlah, or either of them, expreſs a deſire to participate in the benefits of the preſent defenſive alliance, which is calculated to ſtrengthen and perpetuate the foundations of general tranquillity, the contracting parties will readily admit both or either of the ſaid Powers to be a member of the preſent alliance, on ſuch terms and conditions as ſhall appear juſt and expedient to the contracting parties.

Article 19th.—The contracting parties, being actuated by a ſincere deſire to promote and maintain general tranquillity, will permit Dowlut Rao Scindiah to be a party to the preſent Treaty, whenever he ſhall ſatisfy the contracting parties of his diſpoſition to cultivate the relations of peace and amity with both States, and ſhall give ſuch ſecurities for the maintenance of tranquillity as ſhall appear to the contracting parties to be ſufficient.

Article 20th.—This Treaty, conſiſting of twenty Articles, being this day ſettled by Captain James Achilles Kirkpatrick with the Nabob Aſoph Jah Behader, Captain Kirkpatrick has delivered one copy thereof, in Engliſh and Perſian, ſigned and ſealed by himſelf, to the ſaid

Nabob,

Nabob, who, on his part, has alſo delivered one copy of the ſame, duly executed by himſelf; and Captain Kirkpatrick, by virtue of eſpecial authority given to him on that behalf by the moſt noble the Governor General in Council, hereby declares the ſaid Treaty to be in full force from the date hereof; and engages to procure and deliver to his Highneſs, in the ſpace of thirty days, a copy of the ſame from the Governor General in Council, in every reſpect the counterpart of that executed by himſelf; and on the delivery of ſuch copy, the Treaty executed by Captain Kirkpatrick ſhall be returned; but the additional ſubſidiary force, ſpecified in the 3d Article, ſhall be immediately required by his Highneſs the Nizam, and furniſhed by the Honourable Company; and all the other Articles ſhall be in full force from this time.

Signed, ſealed and exchanged, at Hydrabad, on the 12th October, A. D. 1800, or 22d Jumady ool Orwal, A. H. 1215.

(Signed) J. A. KIRKPATRICK,
Reſident.

(A true Copy.) (Signed) *Thomas Sydenham,*
Secretary to the Preſidency.

Separate and Secret Articles appertaining to the Treaty of perpetual and general defenſive Alliance concluded between the Honourable Engliſh Eaſt India Company, and his Highneſs the Nawaub Aſoph Jah Behader, on the 12th October A. D. 1800, or 22d Jumady ool Orwal A. H. 1215.

Article 1ſt.—The Peiſhwa Rao Pundit Purdhaun ſhall be admitted to the benefits of this general defenſive alliance, on the following conditions:

Firſt.—Rao Pundit Purdhaun ſhall accept the mediation of the Honourable Company's Government, for the amicable adjuſtment, on the baſis of the Treaty of Mah, of all claims or demands of Choute, and of all other claims or demands whatever on the territories or Government of his Highneſs the Nabob Aſoph Jah.

The Britiſh Government will alſo take into conſideration the claims of his Highneſs the Nabob Aſoph Jah to a total exemption from Choute, and will arbitrate on the principles of juſtice and equity, any queſtion now exiſting, or which ſhall hereafter ariſe relative to the ſame, between Rao Pundit Purdhaun and the Nabob Aſoph Jah, provided Rao Pundit Purdhaun ſhall agree to accept the ſaid arbitration; and Rao Pundit Purdhaun ſhall not be admitted to the benefit of this general defenſive alliance until he ſhall have agreed to accept the arbitration of the Britiſh Government with reſpect to the ſaid claim of the Nabob Aſoph Jah to a total exemption from Choute.

Secondly.—Rao Pundit Purdhaun ſhall give full ſatisfaction to the Honourable Eaſt India Company on the various points depending between him and the Britiſh Government in India.

Thirdly.—If Rao Pundit Purdhaun ſhall agree to the foregoing conditions, the Honourable Eaſt India Company and his Highneſs the Nabob Aſoph Jah will aſſiſt him in the reſtoration of his juſt authority in the Mahratta Empire.

Fourthly.—For this purpoſe Rao Pundit Purdhaun ſhall agree to ſubſidize, in perpetuity, ſuch a body of the ſaid Company's troops as ſhall hereafter be judged neceſſary for the reſtoration and maintenance of his authority.

Article 2d.—Rajah Ragojee Bhooſlah ſhall be admitted to the benefit of this general alliance on the following conditions: Firſt, Rajah Ragojee Bhooſlah ſhall accept the Honourable Company's arbitration of all unadjuſted points between his Highneſs the Nabob Aſoph Jah and the ſaid Rajah, according to the tenor of ſubſiſting Treaties. Secondly, Rajah Ragojee Bhooſlah ſhall agree to ſuch equitable interchanges of territory with the Honourable Eaſt India Company, as ſhall be judged neceſſary to complete or improve their reſpective frontiers, or to ſuch ceſſions of territory (in conſideration of a juſt pecuniary equivalent) as ſhall be judged neceſſary to the ſame purpoſe.

Article 3d.—If, contrary to the ſpirit and object of this defenſive Treaty, war ſhould hereafter appear unavoidable (which God avert!) the contracting parties will proceed to adjuſt the rule of partition of all ſuch advantages and acquiſitions as may eventually reſult from the ſucceſs of their united arms.

The contracting parties entertain no views of conqueſt or extenſion of their reſpective dominions, nor any intention of proceeding to hoſtilities, unleſs in the caſe of unjuſtified or unprovoked aggreſſion, and after the failure of their joint endeavours to obtain reaſonable ſatisfaction through the channel of pacific negotiation, according to the tenor of the preceding Treaty. It is however declared, that in the event of war, and of a conſequent partition of conqueſts between the contracting parties, his Highneſs the Nabob Aſoph Jah ſhall be entitled to participate equally with the other contracting parties in the diviſion of every territory which may be acquired by the ſucceſsful exertion of their united arms, provided his Highneſs the Nabob Aſoph Jah ſhall have faithfully fulfilled all the ſtipulations of the preceding Treaty, eſpecially thoſe contained in the 12th and 13th Articles thereof.

Signed, ſealed and exchanged, at Hydrabad, on the 12th October A. D. 1800, or 22d Jumady ool Orwal A. H. 1215.

(Signed) J. A. KIRKPATRICK,
Reſident.

SCHEDULE of his Highneſs the Nizam's Territorial Acquiſitions by the Treaty of Seringapatam, dated the 18th May 1792, and by the Treaty of Myſore, dated 22d June 1799; and which, in conformity to the 5th and 6th Articles of the annexed Treaty, are now, together with the Talook of Adoui and all other Talooks ſituated to the ſouth of the Rivers Toombuddrah and Kiſtnah, ceded in full and in perpetuity to the Honourable Eaſt India Company.

Liſt of Talooks acquired by the Treaty of Seringapatam.		Canterai Pag^{s}	F^{s}	Cl^{s}
Sidhout	(6 Talooks)	81,885	0½	1
Chinnoor	(6 D°)	65,427	4¾	—½
Kumlapoor	(4 D°)	50,729	3¾	3
Vo-oor	(6 D°)	70,684	9	2½
Budwail	(3 D°)	54,883	—	4
Jumonul Murrow	(7 D°)	90,643	7	1
Kummum	(7 D°)	1,30,148	2½	1
Kunnuckgherry	(3 D°)	30,952	4¾	1
Chitkoontah	(1 D°)	11,298	0¼	—
Gudtoor	(1 D°)	17,846	4¼	—
Coelkonetah	(1 D°)	10,224	9	3½
Opulpaho	(1 D°)	10,098	1¾	1½
Nurſapoor	(1 D°)	8,397	5½	3
Biſspul	(1 D°)	11,074	1¼	—
Donypahr Wurdwarum	(1 D°)	12,402	3¾	1
				Pice.
Poodtoor	(2 D°)	22,979	4	2.9
Chutwail or Muttlwaur	(8 D°)	1,30,769	3½	1.9
Mongarel Paht	(1 D°)	6,000	—	—
Nuſſum	(1 D°)	17,802	2¼	—
Bungumpully and Chunchunmattah	(2 D°)	41,804	9½	—
Oak	(1 D°)	20,000	—	—
In Gooty	(4 D°)	51,782	8¼	—
Bulhary and Kurkoor	(1 D°)	23,000	—	—
Weonlahwempelly	(1 D°)	12,565	—	—
Kopul	(8 D°)	1,06,137	—	—
Gajjinderghun	(8 D°)	1,01,977	—	—
Kunnuckgherry	(1 D°)	79,100	—	—
Singaputtum Oopal Warrah	(1 D°)	20,000	—	—
Hunmunteond	(1 D°)	15,000	—	—
Buſſwahpoor	(1 D°)	5,000	—	—
Mokah		12,162	6¼	2
In the Talook of Koorkoor		370	2¼	1.9
	Total	13,16,666	6¼	2

Liſt of Talooks acquired by the Treaty of Myſore.				
Gooty (remainder of)				
Tyze Niſſar (the fort and dependencies)		15,568	—	—
Kunkund Cah		7,500	—	—
Paumry		11,000	—	—
Wurkur Kunoor		8,998	—	—
Yarutty Murracherroo		5,902	—	—¼
Beem Rajah		4,800	—	—
Nuttoor		2,700	—	—
Beaty Mutty Mungh		9,426	3	—
Chinteumpully		8,951	—	—
Mutyhurah Huttoor		22,251	9½	—
Koodunty		8,800	—	—
Yarghy		22,673	—	—
Penevondah		60,000	—	—
Minighſerrah		8,000	—	—
Hunely Ununtpoor		16,000	—	—
Koorkoor (remainder of)		11,629	—	—
Kunchungoondy		10,000	—	—
Gurrumcondah		1,85,810	—	—
Ruttungherry		10,000	—	—
Raydroog (6 Talooks)		1,02,856	—	—
Kinnool Peiſhcuſh		66,666	—	—
Jungmullah (1 Talook)		7,800	—	—
Umrahpoor Noomautty		10,000	—	—
Annagoondy		60,100	—	—
Kurpunkully (6 Talooks)		1,10,030	8¼	—
Watnahpoor and ſundry other Villages in the Chittledroog Diſtrict		5,840	1¼	—
	Total	7,93,300	10¼	—
	Grand Total	21,09,968	5	3

DISTRICTS, ſituated North of the Toombuddrah, which conformably to the 6th Article of the annexed Treaty remain with his Highneſs the Nizam, to be deducted from the above, as follows:

Koopul - - -	(8 Talooks) - - - - - - - - -	1,06,137	3½ —
Gajjerdughur -	(8 D°) - - - - - - - - -	1,01,977	9 —
Kunnauckgherry	(1 D°) - - - - - - - - -	79,100	— —
Villages of the Anagoondy Diſtrict, ſituated to the North of the Toombuddrah - - - - - - - - - - -		8,710	— —
Villages of the Tukkulcotah Diſtricts, ſituated likewiſe North of the Toombuddrah - - - - - - - - - - - -		855	— —
Retained by his Highneſs the Nizam - - - -		2,96,780	—½ —
Remains to the Honourable Company - - -		18,13,188	4½ 3

Add the Adoni Country, which, together with all his Highneſs's remaining poſſeſſions South of the Toombuddrah, is by the 6th Article of the annexed Treaty ceded, in exchange for the above Diſtricts, to the Honourable Company - - - R° 8,34,718. 12.

(A true Copy.)
(Signed) J. A. KIRKPATRICK,
Reſident.

Appendix, No. 41.

TREATY with the Rajah of Travancore, dated 17th November 1795.

Temporary Engagement between the Honourable Eaſt India Company and Raja Ram Raje Behader, the reigning Rajah of Travancore, ſettled by the Honourable Jonathan Duncan, Eſq. Governor of Bombay, on the part of the Honourable Company, in conſequence of inſtructions from the Honourable Sir John Shore, Bart. Governor General in Council of Fort William in Bengal, in virtue of the powers veſted in him by the King and Parliament of Great Britain, and by the Eaſt India Company, to direct and control the political Affairs of all the Company's Settlements in India, on the one part; and by the ſaid reigning Rajah on the other.

Article 1ſt.—Until the receipt, within two years, of the approbation and ratification from Great Britain, of the propoſed terms of the Treaty of future perpetual friendſhip, alliance and ſubſidy, as written this day, the 17th of November 1795, or 5th of Cartikee 971, Malabar ſtyle, and to be then in full force, and obſerved on both ſides; the following Articles ſhall conſtitute the rule of guidance.

Article 2d.—The Rajah of Travancore ſhall, from the 17th of November 1795, or 5th of Cartikee Malabar ſtyle, pay to the Company, in the manner noticed in the 3d Article, the propoſed terms of a perpetual Treaty, a ſum equivalent to the expenſe of one battalion of the Honourable Company's Sepoys; which battalion ſhall be kept ready for his ſervice whenever he ſtands in need therof, and ſhall call for the ſame, to defend his country againſt external force; for which defence the Company engage, in the manner and under the conditions inſerted under the 4th and 5th Articles of the propoſed terms of a perpetual Treaty; under this further clauſe, that if during this interval the ſaid Rajah ſhall find occaſion to call for more than one battalion to his aſſiſtance, he is in ſuch caſe to pay to the Honourable Company a ſum equal to the expenſe of two battalions, but no more than for two, for any further force for his defence that may prove neceſſary.

Article 3d.—During the ſaid interval, or until the arrival from Great Britain of the approval of the propoſed terms of a perpetual Treaty, the Rajah of Travancore is to be liable to furniſh and maintain, at his own expenſe, on the requiſition of the Company's Governor at Bombay or Madras, one complete battalion of his troops, to ſerve under the command of the Britiſh Officer, in conjunction with the Engliſh forces, on either ſide between Madura and Calicut, in garriſon or in the field, for ſuch period or periods within the ſaid interval as the aſſiſtance of the ſaid battalion may be required; and any troops required beyond this battalion, the Rajah is, to the utmoſt of his ability, to furniſh on the terms and to the extent of the 7th Article of the propoſed terms of the perpetual Treaty.

This Agreement, conſiſting of three Articles, is ſettled in the neighbourhood of Anjengo on the 17th November 1795, correſponding with the 5th of Cartikee 971, Malabar ſtyle, by the ſaid reigning Rajah of Travancore and Mr. Duncan, by whom a copy thereof ſhall be ſent to the Honourable Sir John Shore, Bart. Governor General in Council; who, on approving thereof, is within two months of this date to ſignify his ratification of the ſame, by a letter from the Governor General to the Rajah Ram Raje Behader; from the receipt of which letter this Engagement is to become finally binding on the contracting parties, and to be in the mean time, or from this date till the expiration of the two months allowed for the receipt of the anſwer from Bengal, literally obſerved on both ſides. The amount of the ſubſidy, under this temporary engagement, ſhall, without fail, be annually paid in caſh, in three equal Kiſts or inſtalments, at the expiration of every four months, at Anjengo.

(Signed) J. DUNCAN.

Appendix, No. 42.

TREATY with the Rajah of Travancore, dated 12th January 1805.

Treaty of perpetual Friendſhip and Alliance between the Honourable Engliſh Eaſt India Company Behader, and the Maha Rajah Ram Rajah Behader, Rajah of Travancore.

WHEREAS the Treaty concluded in the year 1795 between the Honourable Company of Merchants of England trading to the Eaſt Indies and his late Highneſs the Rajah of Travancore, was intended to defend and protect the Travancore country againſt foreign enemies, and to ſtrengthen and fix the terms of the ancient friendſhip and alliance ſubſiſting between the Company and the Rajah of Travancore:

And whereas it is evident that the intentions of the contracting parties have not been duly fulfilled; and whereas the ſaid Company and his Highneſs the Rajah of Travancore have judged it expedient that additional proviſions ſhould at this time be made, for the purpoſe of ſupplying the defects in the ſaid Treaty, and of eſtabliſhing the connection between the ſaid contracting parties on a permanent baſis of ſecurity in all time to come;

Therefore, in order to carry into effect the ſaid intentions, the preſent Treaty is concluded by Lieut. Colonel Colin Macaulay, Reſident at Travancore, on the part and in the name of his Excellency the moſt noble Marquis Welleſley, K. P. and K. C. Governor General in Council of all the Britiſh Poſſeſſions in the Eaſt Indies, and by his Highneſs the Rajah of Travancore, for himſelf, agreeably to the following Articles; which ſhall be binding on the contracting parties as long as the ſun and moon ſhall endure.

Article 1ſt.—The friends and enemies of either of the contracting parties ſhall be conſidered as the friends and enemies of both; the Honourable the Eaſt India Company Behader eſpecially engaging to defend and protect the territories of the Maha Rajah Ram Rajah Behader of Travancore againſt all enemies whatever.

Article 2d.—Whereas by the ſeventh Article of the Treaty concluded in the year 1795, between the Maha Rajah Ram Rajah Behader and the Engliſh Eaſt India Company Behader, it was ſtipulated, that when the Company ſhall require any aid of his troops, to aſſiſt them in war, it ſhall be incumbent on the ſaid reigning Rajah for the time being to furniſh ſuch aid, to ſuch extent and in ſuch numbers as may be in his power, from his regular infantry and cavalry, excluſive of the native Nairs of his country; and the Company being now willing entirely to releaſe the Rajah from the obligations incurred under the ſaid ſtipulations, it is hereby concluded and agreed, that the Ram Rajah Behader is for ever diſcharged from the aforeſaid burthenſome obligation.

Article 3d.—In conſideration of the ſtipulations and releaſe contained in the firſt and ſecond Articles, whereby the Company become liable to heavy and conſtant expenſe, while great relief is afforded to the Revenues of the Rajah, his Highneſs engages to pay annually to the ſaid Company a ſum equivalent to the expenſe of one regiment of the Honourable Company's native infantry, in addition to the ſum now payable by the ſaid Rajah, for the force ſubſidized by his Highneſs, by the third Article of the Subſidiary Treaty of 1795. The ſaid amount to be paid in ſix equal inſtalments, commencing from the firſt day of January one thouſand eight hundred and five: and his ſaid Highneſs further agrees, that the diſpoſal of the ſaid ſum, together with the arrangement and employment of the troops to be maintained by it, whether ſtationed within the Travancore country or within the Company's diſtricts, ſhall be left entirely to the Company.

Article 4th.—Should it become neceſſary for the Company to employ a larger force (than that which is ſtipulated for in the preceding Article) to protect the territories of the ſaid Maha Rajah againſt attack or invaſion, his Highneſs agrees to contribute jointly with the Company, towards the diſcharge of the increaſed expenſe thereby occaſioned, ſuch a ſum as ſhall appear, on an attentive conſideration of the means of his ſaid Highneſs, to bear a juſt and reaſonable proportion to the actual net Revenues of his ſaid Highneſs.

Article 5th.—Whereas it is indiſpenſably neceſſary that effectual and laſting ſecurity ſhould be provided againſt any failure in the funds deſtined to defray either the expenſes of the permanent military force in time of peace, or the extraordinary expenſes deſcribed in the preceding Article of the preſent Treaty; it is hereby ſtipulated and agreed between the contracting parties, that whenever the Governor General in Council of Fort William in Bengal ſhall have reaſon to apprehend ſuch failure in the funds ſo deſtined, the ſaid Governor General in Council ſhall be at liberty, and ſhall have full power and right, either to introduce ſuch regulations and ordinances as he ſhall deem expedient for the internal management and collection of the Revenues, or for the better ordering of any other branch and department of the Government of Travancore; or to aſſume and bring under the direct management of the ſervants of the ſaid Company Behader, ſuch part or parts of the territorial poſſeſſions of his Highneſs the Maha Rajah Ram Rajah Behader, as ſhall appear to him the ſaid Governor General in Council neceſſary to render the ſaid funds efficient and available either in time of peace or war.

Article 6th.—And it is hereby further agreed, that whenever the ſaid Governor General in Council ſhall ſignify to the ſaid Maha Rajah Ram Behader that it is become neceſſary to carry into effect the proviſions of the 5th Article, his ſaid Highneſs Maha Rajah Ram Rajah Behader ſhall immediately iſſue orders to his Aumils or other Officers, either for carrying into effect the ſaid regulations and ordinances according to the tenor of the 5th Article,

Article, or for placing the territories required under the excluſive authority and control of the Engliſh Company Behader: and in caſe his Highneſs ſhall not iſſue orders within ten days from the time when the application ſhall have been formally made to him, then the ſaid Governor General in Council ſhall be at liberty to iſſue orders by his own authority, either for carrying into effect the ſaid regulations and ordinances, or for aſſuming the management and collection of the Revenues of the ſaid territories, as he ſhall judge expedient for the purpoſe of ſecuring the efficiency of the ſaid military funds, and of providing for the effectual protection of the country and welfare of the people. Provided always, that whenever and ſo long as any part or parts of his ſaid Highneſs's territories ſhall be placed and ſhall remain under the excluſive authority and control of the ſaid Eaſt India Company, the Governor-General in Council ſhall render to his Excellency a true and faithful account of the Revenues and produce of the territories ſo aſſumed. Provided always, that whenever and ſo long as any part or parts of his ſaid Highneſs's territories ſhall be placed and ſhall remain under the excluſive authority and control of the ſaid Eaſt India Company, the Governor General in Council ſhall render to his Highneſs a true and faithful account of the Revenues and produce of the territories ſo aſſumed. Provided alſo, that in caſe whenever his Highneſs's actual receipt or annual income, ariſing out of his territorial Revenues, be leſs than the ſum of two lacks of Rupees, together with one-fifth of the net Revenues of the whole of his territories, which ſum of two lacks of Rupees, together with the amount of one-fifth of the ſaid Revenues, the Eaſt India Company engages, at all times and in every poſſible caſe, to ſecure and cauſe to be paid for his Highneſs's uſe.

Article 7th.—His Highneſs the Maha Rajah Ram Rajah Behader engages that he will be guided by a ſincere and cordial attention to the relations of peace and amity eſtabliſhed between the Engliſh Company and their Allies, and that he will carefully abſtain from any interference in the affairs of any State in alliance with the ſaid Engliſh Company Behader, or of any State whatever; and for ſecuring the object of this ſtipulation, it is further ſtipulated and agreed, that no communication or correſpondence with any foreign State whatever ſhall be holden by his ſaid Highneſs, without the previous knowledge and ſanction of the ſaid Engliſh Company Behader.

Article 8th.—His Highneſs ſtipulates and agrees, that he will not admit any European foreigners into his ſervice without the concurrence of the Engliſh Company Behader, and that he will apprehend and deliver to the Company's Government all Europeans, of whatever deſcription, who ſhall be found within the territories of his ſaid Highneſs without regular paſſports from the Britiſh Government; it being his Highneſs's determined reſolution not to ſuffer, even for a day, any European to remain within his territories, unleſs by conſent of the ſaid Company.

Article 9th.—Such parts of the Treaty, (A. D. 1795) one thouſand ſeven hundred and ninety-five, between the Engliſh Eaſt India Company and the late Rajah of Travancore, as are calculated to ſtrengthen the alliance, to cement the friendſhip, and to identify the intereſts of the contracting parties, are hereby renewed and confirmed; and accordingly his Highneſs hereby promiſes to pay at all times the utmoſt attention to ſuch advice as the Engliſh Government ſhall occaſionally judge it neceſſary to offer him, with a view to the economy of his finances, the better collection of his Revenues, the adminiſtration of juſtice, the extenſion of commerce, the encouragement of trade, agriculture and induſtry, or any other objects connected with the advancement of his Highneſs's intereſts, the happineſs of his people, and the mutual welfare of both States.

Article 10th.—This Treaty, conſiſting of ten Articles, being this day, the 12th day of January one thouſand eight hundred and five, ſettled and concluded at the fortreſs of Jeeroovanamaporam in Travancore, by Lieutenant Colonel Colin Macaulay, on behalf and in the name of his Excellency the moſt noble Marquis Welleſley, Governor General in Council, with the Maha Rajah Ram Rajah Behader; he has delivered to the ſaid Maha Rajah one copy of the ſame in Engliſh and Perſian, ſigned and ſealed by him; and his Highneſs the Maha Rajah has delivered to the Lieutenant Colonel aforeſaid another copy, alſo in Perſian and Engliſh, bearing his ſeal and ſignature, and ſigned and ſealed by Vayloo Tomley, Dewan to the Maha Rajah aforeſaid: and the Lieutenant Colonel aforeſaid has engaged to procure and deliver to the ſaid Maha Rajah, without delay, a copy of the ſame under the ſeal and ſignature of his Excellency the moſt noble Marquis Welleſley, Governor General in Council; on the receipt of which by the ſaid Maha Rajah the preſent Treaty ſhall be deemed complete and binding on the Honourable Company, and on the Maha Rajah Ram Rajah Behader, and the copy of it now delivered to the ſaid Maha Rajah ſhall be returned.

(A true Copy.)

(Signed) *C. Macaulay,*
Reſident, Travancore.

Appendix, No. 43.

Extract Letter from the Governor in Council at Fort St. George, (Secret Department); dated 15th May 1809.

Honourable Sirs,

Para. 1. Our laſt diſpatch from this Department was dated on the 28th February laſt, and our Secretary addreſſed a letter to the Secretary to the Honourable Court on the 6th March laſt.

2. In the former of theſe diſpatches were detailed the ſucceſsful operations of the detachment of troops under the command of Lieutenant Colonel St. Leger. The ſtorm of the lines at Arambooly, on the ſouthern frontier of Travancore, and the conſequent fall, without reſiſtance, of the important fortreſſes of Woodagerry and Palpanauveram; theſe events occurred between the 10th and 19th February, and Lieutenant Colonel St. Leger, by the orders of the Reſident, ſubſequently took up a poſition in the vicinity of Trevandrum, the capital of Travancore.

Conſ. 3 Mar. 3. On the 20th February a detachment from the diviſion on the weſtern frontier encamped at Quilon, proceeded in two columns under the reſpective command of Lieutenant Colonel Picton, of his Majeſty's 12th Regiment, and Lieutenant Colonel the Honourable —— Stuart, of his Majeſty's 19th Regiment, aſſaulted and gallantly carried ſome batteries and works erected by the enemy at Killianore, captured ſeven guns, and repulſed a body of the enemy conſiſting of about five thouſand men.

Conſ. 3 Mar. 4. Captain Foote, of his Majeſty's Ship La Piedmontaiſe, volunteered his ſervices at the head of ſome ſeamen and marines, and joined the troops at the ſtorm of the batteries, in a manner highly creditable to his public zeal and perſonal valour.

G. O. 3 Mar. in Conſ. 3 D°. 5. We deemed it proper, in conſequence, to publiſh in General Orders our approbation of the meritorious exertions of the Officers and troops employed on this occaſion, and to direct our public thanks to be communicated to Captain Foote.

Conſ. 14 Mar. 6. The ſucceſs of our troops upon this occaſion, which appears to have been the laſt ſtruggle of the enemy in Travancore, facilitated the movement of the force on the weſtern line of approach, under the command of Lieutenant Colonel Chalmers, which had been employed in placing the diſmantled fortreſs of Quilon in a ſtate of defence adequate to the protection of the grain, proviſions and ſtores, lodged there Lieutenant Colonel Chalmers having with conſiderable exertions effected this point, and having formed into brigades the whole of the troops ſerving in Travancore, advanced on the 26th February towards Paddavellum, to effect a junction with Lieutenant Colonel St. Leger, and encamped about twelve miles north of the Rajah's Capital.

7. The diviſion under Lieutenant Colonel Cuppage, deſtined to proſecute operations on the northern frontier of the country, entered the lines on the 1ſt March, without oppoſition; and, according to inſtructions from the Reſident, occupied the ſtrong poſt of Paroor.

8. On the 4th March the troops from the ſouthern diviſion of the Army, under the command of Colonel Wilkinſon, took poſſeſſion of the defile of Amagawaul, and proceeded to occupy the paſſes of Sheucottah and Achingole.

Conſ. 3 Mar. 9. On the approach of our troops towards Trivandrum, we received intelligence from the Reſident, that the Dewan, Vayloo Tomby, had ſuddenly fled in the direction of the mountains on the northern frontier, and was cloſely purſued by parties detatched by the Rajah to apprehend him.

D° Conſ. 7 Mar. 10. We are informed by the Reſident, immediately after the flight of the Dewan, that he had, at the invitation of the Rajah, proceeded on the Piedmontaiſe frigate to Ponterah, a port in the vicinity of the Rajah's Capital, for the purpoſe of concerting with him the neceſſary arrangements for the reſtoration of tranquillity.

11. The Rajah had appointed a perſon named Comara Pillay as acting Miniſter, in the room of Vayloo Tomby; and the Reſident, though unacquainted with this perſon's character, deemed it to be adviſable not to offer any immediate objection to the appointment.

Conſ. 10 Mar. D° 14 D°. 12. In the courſe of the ſubſequent conferences with Comara Pillay, the Reſident obſerved an unſatisfactory remiſſneſs on his part in making the neceſſary arrangements for the adjuſtment of the affairs of the country, and a culpable want of energy on the adoption of the meaſures requiſite for the ſeizure of the perſon of the late Dewan. It alſo appeared that ſeveral perſons in the intereſt of the late Dewan were ſtill permitted to remain in power, and that the perſons who had been detached to apprehend the Dewan had themſelves abſconded; the Reſident, in conſequence, with the approbation of the Rajah, appointed Wamana Tomby to be acting Miniſter, in lieu of Comara Pillay, and he procured the arreſt and confinement of thoſe by whoſe colluſion and treachery the flight of the Dewan and his party had been favoured, as well as others who continued to ſupport his cauſe.

13. Womana Tomby, the new Miniſter, is a natural ſon of the late Rajah; he is deſcribed by the Reſident to be of a firm and reſpectable character, faithful to the intereſts of his maſter; he is known to have been a decided opponent of the late Dewan, by whom he had been until lately confined, and who had attempted to aſſaſſinate him.

14. We approved the arrangements adopted by the Reſident, and adverting to the progreſs which had been made towards the ſettlement of the affairs of the Rajah's Government, and to the further ſecurity for the tranquillity of the country, derived from our being in complete poſſeſſion of all the defences, fortreſſes, arſenals and magazines, of Travancore; we conſidered it proper to direct the adoption of immediate meaſures for reducing the heavy military expenſes incurred on account of that country.

Conſ. 14 Mar. 15. We accordingly directed that ſuch of the corps then in Travancore, or in its vicinity, whoſe ſervices were not required, ſhould be ordered to return to their ſtations; and we inſtructed the Reſident to ſpecify, as ſoon as practicable, the force which he might conſider indiſpenſably neceſſary to be retained in Travancore, and the places at which he would recommend the troops to be ſtationed: for the detail of our ſuggeſtions on this ſubject, we beg leave to refer to our Proceedings.

Conſ. 28 Mar. D° 7 April. 16. Having determined that the charges incident to the meaſures adopted for ſuppreſſing the diſturbances excited in Travancore and Cochin, ſhould be defrayed by the Rajahs of

thoſe countries; we iſſued orders to the proper Officers to prepare the accounts of thoſe expenſes, and, agreeably to the recommendation of the Reſident, we determined for the preſent that the Rajah of Cochin ſhould be charged in the proportion of one-third of the whole expenſe, leaving the remaining two-thirds of the amount to be defrayed by the Rajah of Travancore.

17. We have required the Reſident to tranſmit a general return of the ordnance, arms and military ſtores which have fallen into our poſſeſſion in the courſe of the late operations; the quantity is eſtimated by the Reſident to be equal to the quantity captured in the dominions of Tippoo Sultaun.

18. Your Honourable Court will obſerve, from the Reſident's letter recorded on our Proceedings, that all the Rajah's regular infantry, and alſo his Nair battalions, have been diſarmed and diſbanded, excepting a part, of about 500 armed men, whom we permitted to be retained near the Rajah for the purpoſes of ſtate or for the protection of his Highneſs's perſon. Conſ. 14 Mar. D° 17 D°

19. A ſmall body of cavalry, which had been maintained by the Dewan, has alſo been reduced; the ſerviceable horſes were transferred to the Company's Regiments; the Rajah has received credit for the price of them as well as for the price of the unſerviceable horſes.

20. Our Preſident has received a letter from his Highneſs, in which he imputes the late hoſtilities to the treacherous conduct of his late Miniſter, and expreſſes the ſtrongeſt aſſurance that his future conduct will be regulated in ſtrict conformity to the exiſting Treaty. Conſ. 28 Mar.

21. We are happy to be able to inform your Honourable Committee, that nearly eleven lacks of Rupees were paid by the Rajah of Travancore, on the 24th March laſt, towards the liquidation of the arrears of Subſidy, and that we have been ſince informed that the remainder of the arrears has been diſcharged. Conſ. 7 April.

22. We have inſtructed the Reſidents to require the Rajahs of Travancore and Cochin to make early arrangements for the diſcharge of the extra military expenſes which have been incurred by the Government on the ſuppreſſion of the late diſturbances. Conſ. 21 Mar.

23. By the letters of the Reſident, dated 29th March, your Honourable Committee will obſerve that the place of the late Dewan's retreat was at length diſcovered, and that in order to avoid falling into the hands of perſons employed to apprehend him, he put an end to his exiſtence; the perſon of his brother was at the ſame time ſecured, and by the Rajah's orders he was ſent to Quilon, to be executed in the view of his Majeſty's Regiment, in the atrocious murder of the party belonging to which corps, at Aleppi, he had borne an active part. Conſ. 7 April. D° 14 D°.

24. The event which we have detailed offered a confident ground of expectation that the tranquillity of the country will not be again diſturbed, and that the arrangements in progreſs for placing on a ſatisfactory footing the intereſts of the Britiſh Government in Travancore and Cochin, will experience no further interruption.

25. We determined, in communication with the Officer commanding the Army in chief, that the proportion of native troops neceſſary to be retained in Travancore during the rains, ſhould conſiſt of ſeven battalions, being three battalions in addition to the ſubſidiary force; viz. three battalions at Quilon, two at Aleppi, one at Woodagerry, and one divided between Paroor and Cochin, together with his Majeſty's 12th and 19th Regiments, the former at Quilon, the latter at Woodagerry. We at the ſame time directed all Commands and Staff appointments, not abſolutely neceſſary in the exiſting ſtate of affairs, ſhould ceaſe, and that the Officers who held them ſhould join their reſpective corps without delay; that the troops remaining ſhould be placed under the command of their reſpective ſenior Officers at the ſeveral ſtations; and that Lieutenant Colonel Chalmers ſhould continue to exerciſe the general command over the whole. Conſ. 7 April. Conſ. 5 May.

26. We have ſince directed that all field allowances ſhall ceaſe on the 31ſt of the preſent month; and conſidering the longer continuance of two of his Majeſty's Regiments in Travancore to be unneceſſary, we have ordered his Majeſty's 12th Regiment to proceed to Seringapatam, and his Majeſty's 19th Regiment to be moved from Woodagerry to Quilon.

27. Deeming it of importance that the introduction of arms and military ſtores into the territories of Travancore and Cochin ſhould in future be prevented, and underſtanding that large ſupplies of theſe articles had heretofore been imported into Travancore from Bombay; we have requeſted the Government of Bombay not to allow any arms or military ſtores to be imported into Travancore or Cochin from that Preſidency. Mil. Conſ. 21 April.

28. We availed ourſelves of the accounts of the return of his Majeſty's 3d Ceylon Regiment to Columbo, to repeat to Lieutenant General Maitland our cordial acknowledgments for his Excellency's zealous co-operation, and our ſatisfaction at the honourable teſtimony borne by the Reſident at Travancore to the merits of Lieutenant Colonel Morris and all the Officers and men compoſing the detachment. Conſ. 28 Mar.

29. Lieutenant Colonel Macaulay informed us that the whole of the annual ſupplies of Tobacco from Ceylon to Travancore had been captured at ſea by his Majeſty's ſhips, excepting a ſmall quantity captured by the land forces during the late military operations, and that the former had been diſpatched for adjudication to the proper Court at Columbo. Colonel Macaulay expreſſed his apprehenſions that this tobacco would be condemned as legal prize, and ſuggeſted the expediency of our taking meaſures to prevent the illicit introduction of it into Travancore to the injury of the Revenue which the Rajah derives from the regulations under which that article is ſold. We received at the ſame time a requeſt from the Honourable Lieutenant Colonel St. Leger, that ſome tobacco, elephants, &c. captured at Palpanaveram, and delivered in charge to Officers who had been appointed Prize Agents, Conſ. 4 April.

might, together with the ordnance, arms, &c. be relinquiſhed as prize property to the troops of his detachment.

Conſ. 28 April. 30. We had likewiſe received information that about 2,021 Candies of pepper, the property of the Company, but ſtored at Quilon in warehouſes belonging to the Rajah of Travancore, had been taken poſſeſſion of by Officers appointed Prize Agents, on behalf of the troops under Lieutenant Colonel Chalmers.

31. In conſequence of theſe circumſtances, we deemed it proper to apprize the Reſident in Travancore, that under the declarations made in the proclamation publiſhed on the advance of the troops into Travancore, and the ſubſequent conduct of the Rajah, which entitled him to the benefit of thoſe declarations, it was our decided opinion that neither the property of the Rajah nor of any of his ſubjects could, without a breach of public faith, be deemed to be lawful prize; the Britiſh Government never having conſidered itſelf to be at war with the Rajah.

32. We accordingly deſired the Reſident to furniſh the Proprietors of the veſſels, tobacco, and other property which had been conveyed for adjudication to the Prize Court at Columbo, with authenticated copies of that proclamation, and with ſuch other documents and information as might be neceſſary to enable them to obtain the reſtoration of their property.

33. We were at the ſame time fully ſenſible that the troops ſuffered all the loſſes and privations, and encountered all the dangers to which they would probably have been expoſed in an avowed and open war with the Rajah of Travancore, and it appeared to us that a diſtinction might reaſonably be made between the ordnance, arms and military ſtores, which the Rajah's rebellious ſubjects had ſeized upon and employed as inſtruments and means of offence againſt the Britiſh troops, and all other articles of property belonging to the Rajah or his ſubjects which might have fallen into the poſſeſſion of the troops, but which were not inſtruments or means of offence uſed to oppoſe the advance of the troops.

34. We accordingly reſolved, as an additional mark of the high ſenſe which we entertained of the gallant conduct of the troops employed in the ſuppreſſion of the late diſturbances in Travancore, that a ſum of money equal to the value of ſuch ordnance, arms and military ſtores, ſhould be paid to the troops. This value we directed to be adjuſted by the Military Board, ſubject to the approbation of the Governor in Council.

35. We determined that this equivalent ſhould be granted for the ordnance, arms and military ſtores, captured or found at the places or on the occaſions under-mentioned:

The lines at Aramboley; the battle at Nagercoil; the forts of Palpanaveram and Oudegherry; the battles and actions fought by the troops at Quilon and Cochin; the ordnance, arms and military ſtores, which may have fallen into the poſſeſſion of the troops under the command of Lieutenant Colonel Cuppage before he received notice of the ſuſpenſion of hoſtilities, in conſequence of the letter of the 24th February laſt, addreſſed by the Rajah to the Reſident.

36. As the amount of the expenſe which might attend the granting this equivalent will be charged to the account of the Rajah of Travancore, we reſolved that a deduction ſhould be made from the amount, equal to the value of the property of every deſcription belonging to the Rajah or his ſubjects, which, in conſequence of orders from the Officer commanding the troops, might have been ſold or diſpoſed of in ſuch manner as to preclude its being reſtored to the owners.

37. We directed that the pepper and all other property belonging to the Honourable Company ſhould be reſtored, or the value of it deducted from the ſum to be paid to the troops.

38. We poſtponed for future deciſion, what corps, detachments or individuals, ſhould be allowed to participate in the ſum of money which may become payable to the troops under theſe orders, and under what rules the diviſion of it ſhall be made.

39. In the ſubſequent paragraphs of our Diſpatch to your Honourable Committee, dated 28th of February laſt, we directed the particulars of an Agreement which had been concluded by Lieutenant Colonel Macaulay, with the Paleat Achin, as Miniſter of the Rajah of Cochin, in behalf of his maſter and himſelf.

40. From the ſubſequent letters of the Reſident there is a ſtrong ground for believing that this Miniſter did not fulfil the engagements entered into with him on the 8th February laſt, thereby ſubjecting himſelf to a forfeiture of the indemnity and privileges conceded to him by that inſtrument.

41. The Reſident cauſed communication to be made of theſe circumſtances to the Miniſter, informing him, however, that he ſhould not withhold from him the benefit of the ſecurity to his perſon, property and family, which he had formerly conditionally granted, but ſuggeſted to him the neceſſity of his immediately quitting the territory of Cochin.

42. The Paleat acknowledged the truth of the charge, as well as the indulgence with which he had been treated, and agreed to repair to Bombay; to which place it would appear he has ſince proceeded.

43. At the ſuggeſtion of the Reſident, the Rajah of Cochin has nominated Koonſſe Keſhen Menan to ſucceed his late Miniſter; of the character of this perſon the Reſident has expreſſed himſelf in terms which have induced us to confirm the ſelection.

Conſ. 21 Mar. D° 18 April. 44. Adverting to the circumſtances connected with the concluſion of the ſubſiſting Treaty with the Rajah of Cochin, as detailed in the Proceedings of the Commiſſioners deputed to Malabar in the year 1793, and to the late occurrences in the Cochin territory, we conſidered the Britiſh Government to be entitled to require the Rajah of Cochin to enter into ſuch engagements

engagements as ſhould prevent his authority and reſources from being again employed in the promotion of deſigns injurious to the Britiſh intereſts and power in the Peninſula.

45. We conceived that this object would be attained by concluding an Engagement with the Rajah, correſponding in its general principles with the exiſting Treaty with the Rajah of Travancore. We accordingly directed the Reſident to propoſe to the Rajah the concluſion of a Treaty founded on thoſe principles, with ſuch modifications as the political ſituation of the Rajah, or local circumſtances, might appear to render expedient.

46. As the entire defence of the country will devolve on the Company, and as the Rajah will alſo be relieved from the heavy expenſe of the large armed force which he has hitherto maintained, we conſider it to be equitable that an adequate addition ſhould be made to the tribute paid by the Rajah, and that this addition ſhould not be leſs than the expenſe of a battalion of Sepoys in the field.

47. As a neceſſary conſequence of this arrangement, we were of opinion that any fortreſſes which the Rajah poſſeſſed ſhould be diſmantled or occupied by detachments of the Britiſh troops, and that the Rajah ſhould alſo be reſtricted from entertaining any greater number of armed men than might be neceſſary for the purpoſe of collecting his Revenue; and that all ordnance, arms and military ſtores, ought to be delivered up, with the exception of the quantity ſtipulated to be retained by the Agreement made with the Paleat Achin.

48. The principal Collector of Malabar was directed to furniſh the Reſident with any information which he might require regarding the affairs of Cochin; and with the view of facilitating the execution of the arrangements preſcribed by theſe inſtructions, we directed that until further orders the tribute of the Rajah of Cochin ſhould be paid directly to the Reſident; and that the charge of the Britiſh intereſts in the territory under the immediate authority of the Rajah, ſhould be placed excluſively under the ſuperintendance of the Reſident.

Appendix, No. 44.

CONVENTION with the Guicowar Rajah, dated 15th March 1802.

ARTICLES of Convention between the Honourable Jonathan Duncan, Eſq. Preſident and Governor in Council of Bombay, for and in behalf of the Honourable Eaſt India Company, of the one part; and Rowjee Appajee, for and on behalf of Anund Row Guicowar Senakaſkhel Shumſheir Behader, of the other part; for the ſecurity of the Dominion and Government of the Guicowar in Guzzerat.

Article 1ſt.—The ſaid Rowjee Appajee having ſolicited the aſſiſtance of the Engliſh troops againſt Mulhar Row, with a view of bringing him to reaſon, either by peaceable or hoſtile means, ſo as to prevent his ruining the country of the State of the Guicowar, of which Anund Row is the proper and legitimate heir and head; and the Engliſh troops under the command of Major Walker having accordingly arrived in the territories of the Guicowar, and the ſaid Rowjee Appajee being alſo come to Cambay to meet the Honourable Governor; it is hereby agreed by and between them, that the expenſe already incurred, and ſuch others as may hereafter be occaſioned for the pay, allowances and tranſportation of the troops, expenditure and tranſportation of ſtores, ammunition, &c. ſhall be accounted for and paid, with intereſt at the rate of three quarters per cent. per month of thirty days, by the ſaid Rowjee Appajee on Anund Row Guicowar and the State aforeſaid, in two inſtalments; the firſt becomes due on or before the 5th October next, and the ſecond on or before the 5th January 1803; for the ſecurity of which he aſſigns and mortgages the Guicowar ſhare of the Diſtrict of Attaveeſy near Surat; hereby agreeing, that on failure of the firſt inſtalment, the Engliſh are to take poſſeſſion of the ſaid country, and to retain the ſame under their own collection and management until the whole be fully cleared and made good to the Honourable Company with intereſt.

Article 2d.—It is farther hereby ſtipulated between the Honourable Eaſt India Company and the Guicowar State, that the latter ſhall permanently ſubſidize from the Honourable Company a force of about two thouſand Sepoys, one company of European artillery, and its proportion (conſiſting of two companies) of Laſcars; the eſtimated expenſe of which, including eſtabliſhment of ſtores, being about ſixty-five thouſand Rupees per month, it is hereby agreed that landed Jaidad or funds be aſſigned ſo as fully to cover this expenſe, and whatever it may amount to, from ſuch part of the Guicowar's territories as may be hereafter fixed, in view to the greateſt convenience of both parties; but the article is not to be carried into effect until the war againſt Kurry be cloſed; when it is alſo propoſed, through the co-operation of the Engliſh, to effect a reduction in the numbers of the Arab force now kept up; and meanwhile this is to be conſidered as an eventual, and to remain at preſent an entirely ſecret Article.

Article 3d.—The Pergunnah of Chouraſſey and the Guicowar's ſhare of the Choute of Surat having been ceded to the Honourable Company, in purſuance of the Engagement, by letters to that effect from the late Govind Row to the Honourable the Governor of Bombay, the ſame is hereby confirmed for ever.

Article

Article 4th.—This Agreement to be binding and permanent when ratified by the Supreme Government of Bengal, who in all political concerns control the other Presidencies, but in the mean time to be in full force. In witness whereof the parties have interchangeably set hereunto their hands and seals, in Cambay, the 15th day of March 1802.

(A true Copy.)
(Signed) *H. Shank*,
Acting P. Secretary.

(Signed) J. DUNCAN. [L. S.]

(Signed) ROWJEE APPAJEE. [Seal of the Govind State]

(A true Copy.)
(Signed) *J. A. Grant*,
Sub. Sec^{y} to Gov^{t}.

Appendix, No. 45.

AGREEMENT with the Guicowar Rajah, dated 6th June 1802.

Articles of Agreement between the Honourable Jonathan Duncan, Esq. President and Governor of Bombay, for and on behalf of the Honourable East India Company, and Rowjee Appajee, the Dewan or Minister of Anund Row Guicowar Senah Khaskhel Shumshere Behader, for and in behalf of the said Anund Row Guicowar, in virtue of the full powers vested in the said Rowjee Appajee to treat and settle for the Affairs of the Guicowar Principality with the said Governor of Bombay; which powers bear date the 3d of Zilkad or 8th of March, in the year of our Lord 1802.

Article 1st.—Whereas certain Articles were, under date the 15th of March last, answering to the 10th Zilkad, entered into under the above-mentioned full powers by the said contracting parties, in reference to the war then carrying on against Mulhar Row, and providing for the Guicowar Government's defraying the whole expense thereof, and for its subsidizing a permanent force from the Honourable Company, and the ceding to them the Pergunnah of Chouraſſy and the Guicowar's share of the Choute of Surat: All these stipulations are herein declared to be in full force, and of equal strength and solidity as if repeated in the present Treaty.

Article 2d.—Mulhar Row having commenced hostilities with the State of Annund Row Guicowar Senah Khaskhel Shumshere Behader, and taking possession of Vessanagur, induced Anund Row to solicit the assistance of a British force, for the purpose of effectually reducing Mulhar Row and taking his fort of Kurree; upon which the English sent a force to Cambay, with the view of bringing the said Chieftain to reason, either by peaceable or hostile means, and the latter having in consequence been pursued, on account of Mulhar Row's not abiding by the advice of the English, the war has since terminated successfully for the State of Anund Row; who has in consequence entered on possession of the fort of Kurree and of its Pergunnahs, and of Mulhar Row's other territories, and made a provision for him in the Pergunnah of Merejad, ceding also to the English Company the Pergunnah of Chickly, situated in the district of the Surat Attaveesy, in full sovereignty for ever, as a spontaneous mark of his gratitude for their assistance in overcoming this opposition to his authority.

Article 3d.—By the second Article of the Convention of the 15th March last it is stipulated, that Jaidad or landed funds equal to the income of sixty-five thousand Rupees per month shall be assigned to the Honourable Company, to defray the expense of the subsidized force; but as from the present incumbered and mortgaged state of the districts composing the Guicowar principality, these assignments cannot be effected and the Honourable Company put into possession during the current year, beginning from the Misgh of 1859, or June 1802; it is hereby agreed, that the payment of the subsidy for this term shall be secured according to the condition of a separate bond, executed for this purpose, under the present date; and that the assignment of land to the Honourable Company shall be effectively and fully accomplished by the Misgh of 1860, beginning in June 1803: this subsidy to be chargeable to the Guicowar State from the period referred to in the Convention of the 15th March.

Article 4th.—The second Article of the Convention of the 15th March last proposing to effect a reduction in the number of the Arab force under the Guicowar Government, the principal obstacle to which consists in want of ready money funds, for the liquidation of the arrears of such part of the said establishment as it is proposed to disband, and the Honourable Company meaning to extend to this effect some pecuniary assistance to the Guicowar State; this repayment of this amount is to take place and be secured in manner following:

The first payment of interest by the Mirgh of 1860, or June 1803; the second year's interest and one-third of the principal, by the Mirgh of 1861, or June 1804; and all the remaining principal and interest by the Mirgh of 1862, or June 1805: but in the event of failing in the above-stipulated payments, the Revenue of the Pergunnahs of Baroda,

Baroda, Caral, Senor, Pittad and Ahmedabad, to the full amount of the *Ruſſud*, which will be about 11,75,000 Rupees per annum, ſhall be collected by the Company in proportion to the advance that may be made by them; and when this debt is fully paid, the collection of that part of the Revenue from the above named Pergunnahs ſhall revert again to the adminiſtration of the Government of Baroda.

Article 5th.—There ſhall be a true friendſhip and good underſtanding between the Honourable Engliſh Eaſt India Company and the State of Anund Row Guicowar in purſuance of which the Company will grant the ſaid Chief its countenance and protection in all his public concerns, according to juſtice, and as may appear to be for the good of the country; reſpecting which he is alſo to liſten to advice: and the State of the Guicowar having repreſented ſundry points to the Governor, in which it is intereſted, he has aſſured Raoba of the general attention of the Honourable Company to protect the adminiſtration of Anund Row in all their rights, and to be aiding to its concerns, with his Highneſs the Peiſhwa, or elſewhere, on all juſt occaſions, where their aſſiſtance may prove requiſite and uſeful.

Article 6th.—For the cultivation and promoting the permanency of the good underſtanding between the two States, there ſhall be a conſtant good correſpondence kept up between them, and Agents reciprocally appointed to reſide with each.

Article 7th.—In future the ſubjects of each State, who may take refuge with either, ſhall be delivered up, if the State from which ſuch party or parties ſhall have fled appear to have any demand of debt, or any juſt claim againſt him or them; but as a free intercourſe between the countries and the two Governments is alſo intended, frivolous claims againſt parties reſorting from their own to the other juriſdiction, are not to be preferred; and in all ſerious caſes cordiality will be ſhewn.

Article 8th.—This Agreement to be binding and permanent when ratified by the Supreme Government of Bengal, which in all political concerns controls all the other Preſidencies; but in the mean time to be in full force.

In witneſs whereof, the parties to the foregoing Articles of Agreement have interchangeably put their hands and ſeals, in Cambay, this 6th day of June, in the year of our Lord one thouſand eight hundred and two.

(Signed) JONATHAN DUNCAN.

Signed, ſealed and delivered, in the preſence of
(Signed) *A. Walker,*
Kahmaulddeen.

(A true Copy.)
(Signed) *H. Shank,*
Actg Pn Secy.

(A true Copy.)
(Signed) *J. A. Grant,*
Sub-Secy to Govt.

Tranſlation of a Sunnud or Grant of Chickly, written in the form of a Letter to the Honourable Jonathan Duncan Eſq. Preſident and Governor of Bombay, by Anund Row Guicowar Senah Khas Kheel Shumſhere Behader.

A. C.

Mulhar Row Guicowar Himut Behader being indebted to us for the arrears of our annual accounts, and having exchanged Behaders or ſecurities for the future good conduct on both ſides, a ſettlement had taken place; in the preſent year Mulhar Row unjuſtly raiſed a quarrel with us, and without paying any regard to the Behaders or ſecurities we ſent to him for the purpoſe of diſcuſſing the ſubject, the fort of Biſſanagur was taken from us, and he occaſioned much diſturbance in our country; Babajee Appajee, in his proceeding with troops to Katia and Katiavod, was oppoſed by him, and there enſued a battle. In conſequence of this, we diſpatched Kehoualeddeen Hooſſien Khan Behader and Gopal Row Bapojee to you, and begged the aſſiſtance of the Company Behader, on condition that we ſhall defray the charges of their troops; for which a due proviſion has been ſeparately made: but in teſtimony of our ſenſe of the ſeaſonable aſſiſtance afforded to us by the Honourable Company, we now make the Company a preſent of Chickly, within the province of Surat Attaviſſy, to be taken poſſeſſion of by the Engliſh at the beginning of the approaching year, or Suvant 1859, and to enjoy the benefit of it for ever. In this Pergunnah, whatever are the gifts or donations, ſuch as annuities, Enams of villages and grounds, charitable allowances, and the rights of the Zemindars, may be obſerved and allowed for according to the uſual rules; and the balance of the preſent year, againſt that Pergunnah, may be diſcharged agreeable to its accounts.

(A true Copy.)

Dated 2d Suffer, or 4th June 1802.

(Signed) *H. Shank,*
Actg Pn Secy.

Malſa Kaunt.

[In the Rajah's own hand-writing.]

I, Anund Row Guicowar, Sena Khaſs Kheel Shumſhere Behader, do hereby confirm and ratify ſuch Compacts and Agreements as my faithful Dewan, Rowjee Appajee, hath in my name, and on my behalf, made and concluded with the Honourable the Governor of Bombay.

First.—I hereby confirm and ratify ſuch grants of lands as my ſaid Dewan, Rowjee Appajee, has made to the Honourable Company, either in Enam or Jaidad; and I alſo declare, that I hold myſelf, my heirs and ſucceſſors, bound to repay in money, or in ſuch further landed aſſignments as may be ſufficient for the purpoſe, all debts and expenſes which the Engliſh Government have been at or contracted in the courſe of their military operations in Guzzerat, undertaken for the ſupport of my Government.

Secondly.—I entirely approve and highly commend the prudence of my Dewan, in having obtained a body of Engliſh troops to remain permanently in this country, as on their courage and fidelity I place an unlimited dependance.

I have determined that the payment of this ſubſidiary force ſhall commence from the firſt of this month, Engliſh ſtyle, or firſt of April 1859 or Hindoo æra.

Thirdly.—As I repoſe an entire confidence in the Engliſh, I depend on their friendſhip to ſhield me from misfortunes. I am ſenſible that there are many evil diſpoſed perſons amongſt the Arabs, who diſregarding my legal authority, have plotted againſt my liberty, and even my life.

By the favour of God they have been defeated; but ſhould their wicked machinations at any time hereafter ſucceed, I ſhall expect the Engliſh to releaſe me; and deſire that all my acts and deeds, although executed by me in the uſual form, while in that ſtate of reſtraint, may be conſidered as of no validity. I deſire, therefore, that my ſubjects will pay no attention to my orders in this ſituation, but hear what Major Walker has to ſay; ſtrictly following his directions, and aſſiſting him in every meaſure that he ſhall deviſe or direct for reſtoring my perſon to freedom.

Whoever, in ſhort, ſhall either bring Canoojee into the management of affairs, or ſhut me up in the fort of Baroda, or elſewhere, is a rebel; and I fully authorize the aforeſaid Major Alexander Walker, or the perſon entruſted with the chief management of the Company's affairs in Guzzerat, to chaſtize ſuch diſturbers of government, and bring them to that puniſhment which is due to thoſe who endanger the perſon of their ſovereign, in every part of the world. Thus, therefore, I order all the faithful Officers of Government, Silladars, Sebundy and others, on any of the foregoing events occurring, to obey Major Walker's orders.

Fourthly.—Whereas it is ſignified in certain Articles of Agreement between the Honourable Company and my Dewan, Rowjee Appajee, that the Engliſh Government is diſpoſed to aſſiſt in reducing the Arab force in my ſervice; Major Walker, Reſident, on the part of the Engliſh Government at Baroda, conſents to aſſiſt me with a pecuniary loan, to effect this reduction, on the following terms.

Fifthly.—As it ſeems impoſſible that I can retrieve myſelf or my country from its preſent embarraſſments without reforming and reducing the expenſe in every department, I do hereby promiſe and agree to make the neceſſary reductions by degrees. The objects of reduction are contained in the annexed Account, and if poſſible they ſhall be effected at the periods ſpecified oppoſite to each of the Articles.

Sixthly.—Before any money is advanced, Major Walker muſt be ſatisfied that a real and effective reduction ſhall take place. For this purpoſe an exhibition muſt be made of the accounts, and a muſter taken of the troops, in the preſence of three perſons, viz. one on the part of the Company, one on the part of the Guicowar, and the third by ſuch of the Jemautdars or Parekhis as may be the Agents of the Sebundy: according to this muſter the account ſhall be taken and diſcharged.

Seventhly.—I do hereby further agree and promiſe, that I ſhall poſitively reduce the Arab and other force, within ſix or eight months after the preſent reduction is accompliſhed, to the ſtandard of Futteh Sing's time; but to enable me to perform this ſtipulation, it will be neceſſary for the Engliſh Government to aſſiſt me as they have done on the preſent occaſion.

Eighthly.—Proviſion is already made in the 4th Article of Agreement, executed and interchanged between the Honourable the Governor of Bombay and my Dewan, Rowjee Appajee, bearing date the 6th June, or 5th Suffer laſt, for the payment of the principal and intereſt of the money to be advanced by the Company; but as it has ſince been propoſed to pay the ſame off one year ſooner than is thereby provided, by applying the entire Reſud of the lands appropriated by that Article, to the amount of 11,75,000 Rupees per annum, to the diſcharging, in equal proportions, of the principal and intereſt of the money to be advanced by the Company, and by ſuch other perſons as may engage therein, Major Walker accepts of the modification; by which the Company's advance may be liquidated one year ſooner than it would be by a ſtrict adherence to the letter of Treaty. It being, however, always underſtood that the proviſions in the 4th Article of the ſaid Treaty of the 6th June, or 5th Suffer, are always in full force, the ſame as if this ſubſequent engagement had not been made; in the event of the repayment of the Honourable Company's Loan, as well of principal as of intereſt, failing to be made good in the more ſpeedy mode now propoſed, the amount of the above receipt or Ruſſed is to be collected every year from the Comaviſſdars of the Purgunnahs allotted for this purpoſe, in the Treaty of the 6th June, by ſuch perſons as the Government of Bombay may appoint.

Ninthly.—Intereſt on that part of the pecuniary aſſiſtance and aid which the Company may give on this occaſion, ſhall be reckoned and accounted for from the time the ſaid Company may raiſe a loan for that purpoſe, and it ſhall be reckoned every ſix months, at the rate of three quarters per cent. per month of 30 days, inſtead of every year or every twelve-

month.

month. All or any loſs, by exchange or otherwiſe, which may ariſe by bringing the money from Bombay to this place, ſhall be on my account, and made good by me and my ſucceſſors.

Tenthly.—Conformably to Major Walker's ſuggeſtions and wiſhes, the Articles contained in this Declaration were written, and to which I have given my aſſent; but on the event of evil diſpoſed perſons attempting any thing unfair or unreaſonable againſt my perſon, my Dewan, Rowjee Appajee, his ſon, his brother, nephew or relations, and Madow Row Fatia Muzeundar, or even ſhould I myſelf or my ſucceſſors commit any thing improper or unjuſt, the Engliſh Government ſhall interfere, and ſee in either caſe that it is ſettled according to equity and reaſon.

I have alſo required of Major Walker, on the part of the Company, to promiſe that my State and Government ſhall be permanent, and deſcend to the lineal inheritors of the Muſnud, and that the Dewanſhip ſhall be preſerved to Rowjee Appajee.

In the laſt place, I deſire to form the moſt intimate connection with the Company, and that all buſineſs with the Poona Durbar may be jointly managed by the Engliſh Reſident and my Vakeel.

Such are my wiſhes and ſentiments, So help me GOD.

Given at Bombay, 29th July 1802.

Witneſs,
Gopaul Row Bapoojee Vakeel,
In behalf of Sena Khaſs Khel Shumſheir Behader.

Witneſs,
Maguel De Luria e Souza.

The date of the Mahratta verſion, in the hand-writing of the Dewan, as alſo the ſignature—*Anund Row Guicowar Sena Khaſs Khel Shumſheir Behader.*

The following words are written in the Rajah's own hand; "The above writing is true."

(Seal.)

Appendix, No. 46.

TREATY with the Guicowar Rajah, dated 21ſt April 1805.

Definitive Treaty of general Defenſive Alliance, between the Honourable Engliſh Eaſt India Company on the one part, and the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, and his Children, Heirs and Succeſſors, on the other; ſettled by Major Alexander Walker, Reſident at Baroda, having full powers from the Government of Bombay; which is in like manner authorized by his Excellency the moſt noble Richard Marquis Welleſley, Knight of the moſt illuſtrious Order of St. Patrick, one of His Britannic Majeſty's moſt Honourable Privy Council, Governor General in Council, appointed by the Honourable the Court of Directors to direct and control all their Affairs in the Eaſt Indies.

WHEREAS various Agreements have been concluded between the Honourable Company on the one part, and Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader on the other, all tending to improve and increaſe the friendſhip and alliance between the contracting parties, viz. a Convention dated at Cambay the 15th March 1802, ſettled by the Governor of Bombay on the part of the Honourable Company, and by Rowjee Appajee, Dewan, on the part of Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader.

An Agreement dated at Cambay the 6th June 1802, ſettled by the Governor of Bombay on the part of the Honourable Company, and by Rowjee Appajee, Dewan, on the part of Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader; and an Agreement made by Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, with Major Alexander Walker, Reſident at Baroda, on the part of the Honourable Company, dated at Baroda the 20th July 1802; and whereas it is deſirable to conſolidate the ſtipulations of all theſe ſeparate Engagements with one definitive Treaty, and further to improve the ſtate of alliance of the contracting parties in like manner as has been applied for by the aforeſaid Rowjee Appajee in his letter of the 10th of Suffer, or 12th June 1803, deſiring that the preſent Engagement, between the Honourable Company and the Guicowar State, may be drawn up in terms conſonant to thoſe employed in the Treaty of Baſſein, between the Honourable Company and his Highneſs the Peiſhwa; the ſaid Company and the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader do hereby accordingly agree to the following Articles, framed for that purpoſe.

Article Firſt.—All the ſtipulations of the Engagements heretofore made between the contracting parties and above recited, viz. on the 15th of March, 6th June, and 29th July 1802, are hereby confirmed, and are to bind the contracting parties, their heirs and ſucceſſors, for ever.

Article Second.—The friends and enemies of either party ſhall be the friends and enemies of both; and if any Power ſhall commit any act of unprovoked hoſtility or aggreſſion againſt either of the contracting parties, or againſt their reſpective dependants or Allies, and, after due repreſentation, ſhall refuſe to enter into amicable explanation, or ſhall deny the juſt

ſatisfaction

ſatisfaction which the contracting parties ſhall have required, the contracting parties will proceed to proſecute ſuch further meaſures as the caſe ſhall appear to demand.

Article Third.—Whereas, in conformity to the Agreements heretofore made between the Honourable Company and the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, a ſubſidiary force of 2,000 men was ſubſidized, and incluſive of the half augmentation of the ſubſidiary force firſt fixed upon, the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader agrees to receive, and the Honourable Company to furniſh, a permanent ſubſidiary force of not leſs than three thouſand regular native infantry, with one company of European artillery, and their proportion, viz. two companies of gun Laſcars, with the neceſſary ordnance and warlike ſtores and ammunition; which force is to be ſtationed in the territories of the ſaid Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader.

Article Fourth.—The ſubſidiary force will at all times be ready to execute ſervices of importance, ſuch as the protection of the perſon of Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, his heirs and ſucceſſors, the overawing and chaſtiſement of rebels and exciters of diſturbance in his territories, and the due correction of his ſubjects or dependants who may withhold the payment of the Sircar's juſt claims; but it is not to be employed on trifling occaſions, nor like Sebundy, to be ſtationed in the country to collect the Revenue: one battalion of theſe forces, however, or ſuch a proportion of them as the performance of the foregoing ſervices may require, will proceed to Kattywar, when there may be a real neceſſity for it; but the Engliſh Government, whoſe care and attention to all the intereſts of the Guicawar State cannot be doubted, muſt remain the judge of its neceſſity.

Article Fifth.—In order to provide the regular payment of the whole expenſe of this ſubſidiary force, Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader has ceded, by the Agreements aforeſaid, viz. dated the 15th March, 6th June, and 29th July 1802 and 2d June 1803, Diſtricts and other Funds, of which a Schedule (A) is annexed to this Treaty, of the yearly net value of 11,70,000 Rupees. This ceſſion is confirmed by this Treaty, and Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader hereby cedes the Diſtricts of which the Schedule is annexed, with all the rights of ſovereignty thereof, and all the forts which they contain, in perpetuity to the Honourable Company.

Article Sixth.—The diſtricts of Chowraſſy Chickly, Surat Chouth and Kaira, have been ceded to the Honourable Company by Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, as a proof of his friendſhip, and as a teſtimony of his ſenſe of the benefit which he has received from his alliance with the Honourable Company's Government. The ceſſion of theſe diſtricts is confirmed by this Treaty, and Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader hereby cedes the diſtricts above mentioned, with all the rights belonging to the ſovereignty thereof, and all the forts which they contain, in perpetuity to the Honourable Company.

Article Seventh.—Whereas the Honourable Company have at different periods aſſiſted Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, both from their own funds and thoſe of Bankers, with advances of Money, a particular account of which, as well as of the Funds aſſigned for the payment of the ſame, is contained in the Schedule annexed, marked B; it is hereby agreed, that the full amount of the Ruſſud of the Diſtricts therein named, according to the proviſions in the 8th Article of the Agreement of the 29th July, ſhall be collected, on account of the Honourable Company and the perſons therein referred to, until theſe debts and the intereſt due upon them ſhall be fully paid; and for the paſt or any future advances which the Company's Government may make to that of the Guicowar, Mahals ſhall be aſſigned as their ſecurity.

Article Eighth.—Grain and all other articles of conſumption, and proviſions, all ſorts of materials for wearing apparel, together with the neceſſary numbers of cattle, horſes and camels, required for the uſe of the ſubſidiary force, ſhall be exempted from duties in the territories of Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, and the Commanding Officer and Officers of the ſubſidiary force ſhall be treated in all reſpects in a manner ſuitable to the importance of the truſt placed in them, and the dignity of the Britiſh Government. In like manner ſhall the Officers of the Guicowar Government meet with ſimilar conſideration and reſpect from the Honourable Company. In conſideration alſo of the good will and friendſhip which has ſo long happily ſubſiſted between the Honourable Company and the Guicowar Government, ſuch goods and articles as may be, bona fide, required for the private uſe or conſumption of that family or of the Miniſters, ſhall be allowed to be purchaſed at Surat and Bombay, and to be ſent from thence free of duties, on being accompanied by a paſſport from the Reſident at Baroda.

As the Deccan is the native country of the Mahrattas who inhabit or ſerve in Guzzerat, ſuch of this nation as may be in the Guicowar ſervice ſhall be allowed to paſs and repaſs freely with their families through the Honourable Company's territories.

It is expreſsly underſtood that the admiſſion of this Article is not to ſanction, or in any ſhape to authorize, the tranſit of merchandize or of prohibited goods.

Article Ninth.—The Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader hereby engages, that he will not entertain in his ſervice any European or American, or any Native of India, ſubject of the Honourable Company, without the conſent of the Britiſh Government; neither will the Company's Government entertain in their ſervice any of the Guicowar ſervants, dependants or ſlaves, contrary to the inclination of that State.

Article Tenth.—Inaſmuch as by the preſent Treaty the contracting parties are bound in an alliance for mutual defence and protection, Anund Row Guicowar Sena Khas Kheyl Shumſheir

Shumſheir Behader engages never to commit any act of hoſtility or aggreſſion againſt any Power whatever; and in the event of difference ariſing, whatever adjuſtment the Honourable Company's Government, weighing matters in the ſcale of truth and juſtice, may, in communication with the Guicowar Sircar, determine, ſhall meet with full approbation and acquieſcence.

Article Eleventh.—Whereas there are certain unfiniſhed tranſactions between his Highneſs the Peiſhwa and Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, and there exiſt certain papers of accounts, which are unadjuſted; Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader doth hereby agree that the Honourable Company's Government ſhall examine into and finally adjuſt the ſaid tranſactions, papers, and accounts of the demands reſulting therefrom, and Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader binds himſelf, his heirs and ſucceſſors, to abide by ſuch adjuſtment as the Britiſh Government ſhall accordingly determine. Further, in reſpect to theſe unſettled pecuniary affairs, exiſting with the Governments of his Highneſs the Peiſhwa and the Guicowar, it behoves the latter to repoſe a ſimilar faith in the Britiſh Government as the Peiſhwa, who has agreed to abide by the adjuſtment of theſe concerns.

This ſettlement ſhall be effected by the Honourable Company after taking into mature conſideration the impoveriſhed ſtate of the Guicowar finances, and the latter Government entertain a full conviction that no oppreſſive demand will be enforced under the Company's mediation.

Article Twelfth.—If notwithſtanding the defenſive nature of the Agreement between the contracting parties, and their deſire to cultivate and improve the relations of peace with all the Powers of India, war ſhould unfortunately break out, it is agreed, that with the reſerve of a battalion of native infantry to remain near the perſon of the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, or ſuch a proportion as may appear neceſſary for the ſecurity of Guzzerat, the reſidue of the ſubſidiary force, with their ordnance and public ſtores and ammunition, ſhall be immediately put in motion for the purpoſe of oppoſing the enemy.

The troops of the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader ſhall accompany the Britiſh troops to the boundaries of Guzzerat, in order to terminate the war; ſhould, however, any great exigency ariſe, the circumſtances ſhall be mutually conſidered, and the beſt means in the power of the contracting parties purſued to terminate the ſame.

Article Thirteenth.—As the enemies of both States are the ſame, thoſe who are in oppoſition to the Guicowar Government, or in rebellion to it, can never, while acting in this manner, be admitted to the friendſhip of the Honourable Company; but ſhould Canoojee Guicowar, who comes under this deſcription, repent and ſubmit himſelf, it will be adviſable to allow him a ſuitable penſion; on which he may ſubſiſt and reſide at Bombay, or at any other place which may be equally ſafe and convenient.

Neither Canoojee Guicowar nor Mulhar Row Guicowar will have any other claim on the Guicowar Government, than the penſion which has been aſſigned to the latter, and that which may eventually be aſſigned to the former.

Article Fourteenth.—When the ſubſidiary troops will take the field, the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader will ſupply ſuch quantities of grain, and Benjarries to attend the Army, as the reſources of his country may afford; the Britiſh Government defraying the expenſe thereof.

Article Fifteenth.—If diſturbances ſhall at any time break out in the Honourable Company's territories or diſtricts bordering on thoſe of the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, the ſaid Maha Rajah Anund Row Guicowar ſhall conſent to the employment of ſuch a proportion of the ſubſidiary force as may be requiſite to quell the ſame; and if at any time diſturbances ſhall break out in any part of the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader's territories, to which it might be inconvenient to detach a proportion of the ſubſidiary force, the Britiſh Government will in like manner, at the requiſition of the ſaid Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader, detach ſuch a proportion of the troops of the Company as may be moſt conveniently ſituated, to aſſiſt in quelling the ſaid diſturbances in the Maha Rajah Anund Row Guicowar Sena Khas Kheyl Shumſheir Behader's territories.

Article Sixteenth.—In future the Subjects of each State who may take refuge with either ſhall be delivered up, if the State from which ſuch parties ſhall have fled appear to have any demand of debt, or any juſt claim againſt him or them; but as a free intercourſe between the countries under the two Governments is alſo intended, frivolous claims againſt parties reſorting from their own to the other's juriſdiction are not to be preferred; and in all ſerious caſes cordiality will be ſhewn.

Article Seventeenth.—The contracting parties hereby bind themſelves to take into conſideration, hereafter, the commercial relations between their reſpective territories, and to ſettle them in due time by a Commercial Treaty.

Done at Baroda,
the 21ſt April, 1805 A. D.

Schedule A,

OR STATEMENT of the FUNDS assigned, and DISTRICTS in perpetual sovereignty, to the Honourable Company, by the Maha Raja Anund Row Guicowar Sena Khas Kheyl Shumsheir Behader, in order to provide for the regular payment of the Subsidiary Troops.

The Pergunnah of Dholka - -	Rupees	4,50,000 — —	
D° of Neirgaud - - - -		1,75,000 — —	
D° of Bejapoor - - - -		1,30,000 — —	
D° of Maller - - - - -		1,30,000 — —	
D° of Mondeh - - - -		1,10,000 — —	
The Tuppa of Kunee - - - -		25,000 — —	
The Kemkatoda - - - - -		50,000 — —	
Warrat on Kattywar - - - - -		1,00,000 — —	
			11,70,000 — —
	Rupees		11,70,000 — —

Baroda, 21st April, A. D. 1805. (Signed) A. WALKER, Resident.

Schedule B,

OR STATEMENT of the ADVANCES made by the Honourable Company and various Bankers, to Maha Raja Anund Row Guicowar Sena Khas Kheyl Shumsheir Behader; comprising an Account of the FUNDS assigned for their repayment, according to the provisions made in the 8th Article of the Agreement of the 29th of July, A. D. 1802.

ADVANCES.

	On account of the 1st Loan for the reduction of the Arab Sebundy.			
	By the Honourable Company.			
1802. Dec. 21.	As per Account settled by the Accountant General at the Presidency, under this date		10,77,447 3 96	
	Shroffs.			
	Hurry Bucktee - - - -	inclusive of Manoty.	12,48,000 — —	
	Anjoonjee Nathjee Terwady -			
	Samuldas Becherdas - -			
	Mungul Seekeedas - -			
				23,25,447 3 96
	On account of the 2d Loan for the discharge of the Arab Sebundy.			
	By the Honourable Company.			
1803. July 31.	As per Account and Bond of this date - -		8,89,683 — 16	
	By the Shroffs.			
	Samuldas Beckerdas - - - -		4,96,143 2 50	
	Mungul Seekeedas - - - - -		4,27,458 — —	
				18,13,284 2 66
		Rupees		41,38,732 2 62

FUNDS assigned for the repayment of the foregoing.

1st The Pergunnah of Baroda - - - - -	6,00,000 — —	
2d - - - - Petland - - - - -	3,00,000 — —	
3d Talooka Ahmedabad - - - - -	1,00,000 — —	
4th - - Keml - - - - - - -	25,000 — —	
5th The Sayer Kotee of the Fort of Baroda - -	75,000 — —	
6th Pergunnah of Kunee - - - - -	1,50,000 — —	
7th - - - Raj Pimpla - - - - -	45,000 — —	
		12,95,000 — —

Baroda, 21st April 1805.

Appendix, No. 47.

TREATY with the Peiſhwa, dated 31ſt December 1802.

Treaty of Baſſein, 31ſt December 1802.

Treaty of perpetual and general Defenſive Alliance, between the Honourable Engliſh Eaſt India Company, and his Highneſs the Peiſhwa Badjee Rao Ragonaut Row Pundit Purdhaun Behader, his Children, Heirs and Succeſſors; ſettled by Lieutenant Colonel Barry Cloſe, Reſident at the Court of his Highneſs, by virtue of the powers delegated to him by his Excellency the moſt noble Richard Marquis Wellelley, Knight of the moſt illuſtrious Order of St. Patrick, one of his Britannic Majeſty's moſt Honourable Privy Council, Governor General in Council, appointed by the Honourable Court of Directors of the ſaid Honourable Company to direct and control all their Affairs in the Eaſt Indies.

WHEREAS, by the bleſſing of God, the relations of peace and friendſhip have uninterruptedly ſubſiſted for a length of time between the Honourable Engliſh Eaſt India Company and his Highneſs Rao Pundit Perdhaun Behader, and have been confirmed at different periods by Treaties of amity and union; the Powers aforeſaid, adverting to the complexion of the times, have determined, with a view to the preſervation of peace and tranquillity, to enter into a general defenſive alliance, for the complete and reciprocal protection of their reſpective territories, together with thoſe of their ſeveral Allies and dependants, againſt the unprovoked aggreſſions or unjuſt encroachments of all or any enemies whatever.

Article 1.—The peace, union and friendſhip, ſo long ſubſiſting between the two States, ſhall be promoted and increaſed by this Treaty, and ſhall be perpetual. The friends and enemies of either ſhall be the friends and enemies of both; and the contracting parties agree that all the former Treaties and Agreements between the two States, now in force, and not contrary to the tenor of this Engagement, ſhall be confirmed by it.

Article 2.—If any Power or State whatever ſhall commit any act of unprovoked hoſtility or aggreſſion againſt either of the contracting parties, or againſt their reſpective dependants or Allies, and, after due repreſentation, ſhall refuſe to enter into amicable explanations, or ſhall deny the juſt ſatisfaction or indemnity which the contracting parties ſhall have required, then the contracting parties will proceed to concert and proſecute ſuch farther meaſures as the caſe ſhall appear to demand.

For the more diſtinct explanation of the true intent and effect of this Agreement, the Governor General in Council, on behalf of the Honourable Company, hereby declares, that the Britiſh Government will never permit any Power or State whatever to commit with impunity any act of unprovoked hoſtility or aggreſſion againſt the rights and territories of his Highneſs Rao Pundit Purdhaun Behader, but will at all times maintain and defend the ſame in the ſame manner as the rights and territories of the Honourable Company are now maintained and defended.

Article 3.—With a view to fulfil the Treaty of general defence and protection, his Highneſs Rao Pundit Purdhaun Behader agrees to receive, and the Honourable Eaſt India Company to furniſh, a permanent ſubſidiary force of not leſs than ſix thouſand regular native infantry, with the uſual proportion of field-pieces and European artillery-men attached, and with the proper equipment of warlike ſtores and ammunition; which force is to be accordingly ſtationed in perpetuity in his Highneſs's territories.

Article 4.—For the regular payment of the whole expenſe of the ſaid ſubſidiary force, his Highneſs Rao Pundit Purdhaun Behader hereby aſſigns and cedes in perpetuity to the Honourable Eaſt India Company all the territories detailed in the Schedule annexed to this Treaty.

Article 5.—As it may be found that certain of the territories ceded by the foregoing Article to the Honourable Company may be inconvenient from their ſituation, his Highneſs Rao Pundit Purdhaun Behader, for the purpoſe of rendering the boundary line of the Honourable Company's poſſeſſions a good and well defended one, agrees, that ſuch exchanges of Talooks or lands ſhall be made hereafter, on terms of a fair valuation of their reſpective Revenues, as the completion of the ſaid purpoſe may require. And it is agreed and covenanted, that the territories to be aſſigned and ceded to the Honourable Company by the 4th Article, or in conſequence of the exchange ſtipulated eventually in this Article, ſhall be ſubject to the excluſive management and authority of the ſaid Company and of their Officers.

Article 6.—Whereas there is cauſe to apprehend that the actual produce of a conſiderable proportion of the diſtricts ceded to the Honourable Company by Article 4th is inferior to their eſtimated value, as ſpecified in the Schedule annexed to this Treaty; and whereas the ſaid diſtricts cannot be expected to reach their ſaid eſtimated value till after a lapſe of many years; it is accordingly ſtipulated, that if, after the territories ceded by Article 4th ſhall have been under the management of the Honourable Company for the period of three years, it ſhall appear that the total amount of the annual Revenue ſhall be deficient of their total eſtimated value, as ſet forth in the Schedule annexed to this Treaty, in the ſum of three lacks of Rupees, or in a larger amount, his Highneſs Rao Pundit Purdhaun Behader ſhall farther cede to the Honourable Eaſt India Company a piece of territory

Alteration.—Notwithſtanding the total annual Expenſe of the Subſidiary Force is eſtimated at 25 Lacks of Rupees, his ſaid Highneſs has agreed to cede, by Article 4th, Lands eſtimated in

yield annually 26 Lacks of Rupees; the additional Lack being intended to meet poſſible Deficiencies in the Revenues of the ſaid Lands, and ſave the Honourable Company from loſs.

territory conveniently ſituated, yielding an annual Revenue equal to half of the amount of the deficiency as afore ſtated; but, excluſive of ſuch failure in the eſtimated value of the territories ceded by Article 4th, the Honourable Eaſt India Company ſhall conſider and hold the ſaid diſtricts as a fair and complete equivalent for the whole expenſe of the ſubſidiary force, under every head whatever.

Article 7.—After the concluſion of this Treaty, and as ſoon as the Britiſh Reſident ſhall ſignify to his Highneſs Rao Pundit Purdhaun Behader that the Honourable Company's Officers are prepared to take charge of the diſtricts ceded by Article 4th, his Highneſs will immediately iſſue the neceſſary Perwannahs, or orders, to his Officers, to deliver over charge of the ſame to the Officers of the Honourable Company; and it is hereby agreed and ſtipulated, that all collections made by his Highneſs's Officers, ſubſequently to the date of the Treaty, and before the Officers of the Honourable Company ſhall have taken charge of the ſaid diſtricts, ſhall be carried to the credit of the Honourable Company; and all claims to balances from the ſaid diſtricts, referring to periods antecedent to the concluſion of this Treaty, ſhall be conſidered as null and void.

Article 8.—All forts ſituated within the diſtricts to be ceded as aforeſaid, ſhall be delivered to the Officers of the Honourable Company with the ſaid diſtricts, and his Highneſs Rao Pundit Purdhaun Behader engages that the ſaid forts ſhall be delivered to the Honourable Company without being injured or damaged, and with their ordinary equipment of ordnance, ſtores, and proviſions.

Article 9.—Grain and all other articles of conſumption, and proviſions and all ſorts of materials for wearing apparel, together with the neceſſary numbers of cattle, horſes and camels, required for the uſe of the ſubſidiary force, ſhall be entirely exempted from duties, and the Commanding Officer and Officers of the ſaid ſubſidiary force ſhall be treated in all reſpects in a manner ſuitable to the dignity and greatneſs of both States. The ſubſidiary force will at all times be ready to execute ſervices of importance, ſuch as the protection of the perſon of his Highneſs, his heirs and ſucceſſors, the overawing and chaſtiſement of rebels or exciters of diſturbance in his Highneſs's dominions, and the due correction of his ſubjects or dependants who may withhold the payment of the Sircar's juſt claims; but it is not to be employed on trifling occaſions, nor like Sebundy, to be ſtationed in the country to collect the Revenues; nor againſt any of the principal branches of the Mahratta Empire; nor in levying contributions from Mahratta dependants, in the manner of Moolkgueree.

Article 10.—Whereas much inconvenience has ariſen from certain claims and demands of the Mahratta State, affecting the city of Surat; it is agreed that a juſt calculation ſhall be made of the value of the ſaid claims, by his Highneſs Rao Pundit Purdhaun Behader and the Government of Bombay; and in conſequence of the intimate friendſhip now eſtabliſhed between the contracting parties, his Highneſs Rao Pundit Purdhaun Behader agrees for himſelf, his heirs and ſucceſſors, to relinquiſh for ever all the rights, claims and privileges of the Mahratta State affecting the ſaid city of Surat; and all collections on that account ſhall ceaſe and determine from the day on which this Treaty ſhall be concluded: in conſideration of which act of friendſhip, the Honourable Eaſt India Company agrees, that a piece of land, yielding a ſum equal to the eſtimated value of the ſaid claims of the Mahratta State, ſhall be deducted from the diſtricts ceded by Article 4th; and on the ſame principle, and from ſimilar conſiderations, his Highneſs farther agrees, that the amount of the collections made for the Poona State, under the title of Nagabundy, in the Pergunnahs of Chouraſſy and Chickly, ſhall be aſcertained by an average taken from the receipts of a certain number of years, or by ſuch other mode of calculation as may be determined on. And his ſaid Highneſs doth farther agree, for himſelf, his heirs and ſucceſſors, to relinquiſh for ever the Nagabundy aforeſaid, and they ſhall accordingly ceaſe from the concluſion of this Treaty: and it is agreed and ſtipulated that a piece of land, yielding a ſum equal to the amount of the ſaid Nagabundy collections, ſhall be deducted from the diſtricts ceded by Article 4th, in the ſame manner as ſtipulated in regard to the Choute of Surat.

Article 11.—Whereas it has been uſual for his Highneſs Rao Pundit Purdhaun Behader to enliſt and retain in his ſervice Europeans of different countries; his ſaid Highneſs hereby agrees and ſtipulates, that in the event of war breaking out between the Engliſh and any European nation, and of diſcovery being made that any European or Europeans in his ſervice, belonging to ſuch nation at war with the Engliſh, ſhall have meditated injury towards the Engliſh, or have entered into intrigues hoſtile to their intereſt, ſuch European or Europeans ſo offending ſhall be diſcharged by his ſaid Highneſs, and not ſuffered to reſide in his dominions; all Europeans in his ſervice, belonging to ſuch nation at war with the Engliſh, ſhall be immediately diſcharged, and not ſuffered to reſide in his dominions.

Article 12.—Inaſmuch as by the preſent Treaty the contracting parties are bound in a general defenſive alliance, for mutual defence and protection againſt all enemies; his Highneſs Rao Pundit Purdhaun Behader conſequently engages never to commit any act of perſonal hoſtility and aggreſſion againſt his Highneſs the Nabob Aſoph Jah Behader, or any of the Honourable Company's Allies or dependants, or againſt any of the principal branches of the Mahratta Empire, or againſt any Power whatever; and in the event of differences ariſing, whatever adjuſtment the Company's Government, weighing matters in the ſcale of truth and juſtice, may determine, ſhall meet with full approbation and acquieſcence.

Article 13.—And whereas certain differences, referring to paſt tranſactions, are known to ſubſiſt between the Sircar of his Highneſs Rao Pundit Purdhaun Behader and the Sircar

of

of his Highneſs the Nabob Aſoph Jah Behader; and whereas an amicable adjuſtment of thoſe differences muſt be highly deſirable, for the welfare and benefit of both the ſaid Sirkars, his Highneſs Rao Pundit Purdhaun Behader, with a view to the above end, agrees and accordingly binds himſelf, his heirs and ſucceſſors, to fulfil and conform to the ſtipulations of the Treaty of Mahr; and his Highneſs Rao Pundit Purdhaun Behader farther agrees, that on the baſis of the fulfilment of the ſaid Treaty of Mahr, and of the claims of his Highneſs, the Nabob Aſoph Jah Behader be totally exempted from the payment of Choute. The Honourable Company's Government ſhall be entitled to arbitrate and determine all ſuch points as may be in doubt or difference between the Sircars of their Highneſſes above mentioned: and his Highneſs Rao Pundit Purdhaun Behader farther agrees, that in the event of any differences ariſing between his Government and that of his Highneſs the Nabob Aſoph Jah Behader, at any future period, the particulars of ſuch differences ſhall be communicated to the Honourable Eaſt India Company, before any act of hoſtility ſhall be committed on either ſide; and the ſaid Honourable Company, interpoſing their mediations in a way ſuitable to rectitude, friendſhip and union, and mindful of juſtice and eſtabliſhed uſage, ſhall apply themſelves to the adjuſtment of all ſuch differences, conformable to propriety and truth, and ſhall bring the parties to a right underſtanding: and it is farther agreed, that whatever adjuſtment of any ſuch differences the Company's Government, weighing things in the ſcale of truth and juſtice, ſhall determine; that determination ſhall, without heſitation or objection, meet with the full approbation and acquieſcence of both parties. It is however agreed, that this ſtipulation ſhall not prevent any amicable negociations, which the Honourable Company and the Courts of Poonah and Hyderabad reſpectively may be deſirous of opening, provided no ſuch negociation ſhall be carried on, between any of the three parties, without full communication thereof to each other.

Article 14.—Whereas a Treaty of friendſhip and alliance has been concluded between the Honourable Company and Rajah Anund Row Guicowar Behader; and whereas the ſaid Treaty was mediated and executed without any intention that it ſhould infringe any of the juſt rights or claims of his Highneſs Rao Pundit Purdhaun Behader, affecting the Sirkars of the ſaid Rajah; his ſaid Highneſs adverting thereto, and alſo to the intimate alliance now eſtabliſhed between the contracting parties, doth hereby formally acknowledge the exiſtence of the ſaid Treaty between the Honourable Company and Rajah Anund Row Guicowar Behader; and as, by reaſon of certain unfiniſhed tranſactions, the concluſion of which has been ſuſpended from time to time, various demands and papers of accounts are found to ſubſiſt between the Government of his Highneſs Rao Pundit Purdhaun Behader and the Sircar of the Rajah afore-mentioned; his ſaid Highneſs, placing full reliance on the impartiality, truth and juſtice, of the Britiſh Government, doth hereby agree that the ſaid Government ſhall examine into, and finally adjuſt the ſaid demands and papers of accounts; and his ſaid Highneſs farther ſtipulates, and binds himſelf, his heirs and ſucceſſors, to abide by ſuch adjuſtment as the Britiſh Government ſhall accordingly determine.

Article 15.—The contracting parties will employ all practicable means of conciliation to prevent the calamity of war, and for that purpoſe will at all times be ready to enter into amicable explanations with other States, and to cultivate and improve the general relations of peace and amity with all the Powers of India, according to the true ſpirit and tenor of this defenſive Treaty; but if a war ſhould unfortunately break out between the contracting parties and any other Power whatever, then his Highneſs Rao Pundit Purdhaun Behader engages, that with the reſerve of two battalions of Sepoys, which are to remain near his Highneſs's perſon, the reſidue of the Britiſh ſubſidiary force, conſiſting of four battalions of Sepoys with their artillery, joined by ſix thouſand infantry and ten thouſand horſe of his Highneſs's own troops, and making together an army of ten thouſand infantry and ten thouſand cavalry, with the requiſite train of artillery and warlike ſtores of every kind, ſhall be immediately put in motion, for the purpoſe of oppoſing the enemy. And his Highneſs likewiſe engages to employ every farther effort in his power, for the purpoſe of bringing into the field, as ſpeedy as poſſible, the whole force which he may be able to ſupply from his dominions, with a view to the effectual proſecution and ſpeedy termination of the ſaid war.

The Honourable Company in the ſame manner engages on their part, to employ, in active operations againſt the enemy, the largeſt force they may be able to furniſh, over and above the ſaid ſubſidiary force.

Article 16.—Whenever war ſhall appear probable, his Highneſs Rao Pundit Purdhaun Behader engages to collect as many Benjarries as poſſible, and to ſtow as much grain as may be practicable in his frontier garriſons.

Article 17.—As by the preſent Treaty the union and friendſhip of the two States is ſo firmly connected that they may be conſidered as one and the ſame, his Highneſs Rao Pundit Purdhaun Behader engages neither to commence nor to purſue, in future, any negociations with any other Power whatever, without giving previous notice, and entering into mutual conſultation with the Honourable Eaſt India Company's Government; and the Honourable Company's Government, on their part, hereby declare that they have no manner of concern with any of his Highneſs's children, relations, ſubjects or ſervants; with reſpect to whom his Highneſs is abſolute.

Article 18.—Inaſmuch as by the preſent Treaty of general defenſive alliance the ties of union are, with the bleſſing of God, ſo cloſely drawn, that the intereſt of the two States are become identified; it is farther mutually agreed, that if diſturbances ſhall at any time break

out in the diſtricts ceded to the Honourable Company by this Agreement, his Highneſs Rao Pundit Purdhaun Behader ſhall permit ſuch a proportion of the ſubſidiary troops as may be requiſite to be employed in quelling the ſame, within the ſaid diſtricts. If diſturbances ſhall at any time break out in any part of his Highneſs's dominions, contiguous to the Company's frontier, to which it might be inconvenient to detach any proportion of the ſubſidiary force, the Britiſh Government in like manner, if required by his Highneſs Rao Pundit Purdhaun Behader, ſhall direct ſuch proportion of the troops of the Company as may be moſt conveniently ſituated for the purpoſe, to aſſiſt in quelling the ſaid diſturbances within his Highneſs's dominions.

Article 19.—It is finally declared, that this Treaty, which, according to the foregoing Articles, is meant for the ſupport and credit of his ſaid Highneſs's Government, and to preſerve it from loſs and decline, ſhall laſt as long as the ſun and moon ſhall endure.

(Signed) By CLOSE,
Reſident at Poona.

SCHEDULE of the TERRITORIES ceded in perpetuity by his Highneſs Badjee Rao Ragonaut Pundit Purdhaun Behader, to the Honourable Engliſh Eaſt India Company, agreeable to the 4th Article of the annexed Treaty.

1ſt.—From the Province of GUZZERAT and Territories South thereof.		
Dundooka, together with Chooia, Koniapoor, and Gogo	- - -	1,05,000 — —
Cambay, Choute, and Naſſoor	- - -	60,000 — —
South of the TAPTIE.		
Purnair	27,000 — —	
Bootſeer	6,200 — —	
Banwanny	8,800 — —	
Balſur	85,000 — —	
Parchole	1,07,000 — —	
Soopa	51,000 — —	
Sarbaun	30,000 — —	
Wallore	30,000 — —	
Bandoo Kuſbah	7,900 — —	
Waunſda Choute	7,000	
Durumpoory D°	9,000	
Surat D°	42,100	
u ſtoms	83,000	
Between the TAPTIE and NERBUDDAH.		
Oolpah	3,16,000	
Hanſood	85,000	
Octifier	78,000	
Nundary	65,000	
Total South of the Taptie, and between Taptie and Nerbuddah	10,38,000	
Deduct 20 per cent. on account of decreaſe of Revenue	2,07,600	
		8,30,400 — —
Nahabundy of Chouraſſy and Chickly	20,000	
Phoolparra		
Coomarria	5,000	
Caltergom		
		25,000 — —
2d.—From the Territories near the TOOMBUDDRAH.		
Savancore, 26 Talooks	10,22,838 — —	
From Bankapoor	5,56,762 — —	
		15,79,600 — —
	Grand Total	26,00,000 — —

Signed, ſealed and exchanged, at Baſſein, the 31ſt December, anno Domini 1802, or the 5th Rawzan, A. H. 1217.

The Seal of Pundit Purdhaun.

The Peiſhwa's Signature.

(A true Copy.)

J. *Cloſe.*

Appendix, No. 48.

SUPPLEMENT to the Treaty of Baſſein, dated 16th December 1803.

A Treaty, conſiſting of nineteen Articles, was concluded at Baſſein between the Honourable Eaſt India Company Behader and his Highneſs the Peiſhwa Badjee Row Ragonaut Pundit Purdhuan Behauder. The following Articles of Engagement are now agreed on and ſettled, as ſupplemental to the ſaid Treaty, by Lieutenant Colonel Barry Cloſe, on the part of the ſaid Honourable Company; and Anund Row, Vakeel on the part of the ſaid Row Pundit Purdhaun Bahauder; under full power and authority granted to them reſpectively for the purpoſe.

1ſt.—That of the Territory ceded in perpetuity to the Honourable Eaſt India Company, by the ſaid Treaty of Baſſein, the Country of Savenore, and Talooks of Bancapoor, in the Carnatic, yielding an annual Revenue of 16 lacks of Rupees, ſhall be reſtored in perpetuity to the Sircar of the ſaid Row Pundit Purdhaun Bahader.

2d.—That of the Territory ceded in perpetuity to the Engliſh Eaſt India Company, by the Treaty of Baſſein, the Pergunnah of Olpar in Guzzerat, yielding a Revenue annually of three lacks and 16 thouſand Rupees, ſhall likewiſe be reſtored in perpetuity to the Sircar of the ſaid Row Pundit Purdhaun Bahader, in order that it may be reſtored to Nurſing Khandy Row, who has ſerved the Sircar with fidelity and attachment.

3d.—That a Regiment of native cavalry, of the ſame ſtrength and complement as the cavalry Regiments belonging to the Hyderabad ſubſidiary force, ſhall be added to the Britiſh Poona ſubſidiary force.

4th.—In the 15th Article of the Treaty of Baſſein it is ſtipulated, that 10,000 cavalry and 6,000 infantry, with a due proportion of ordnance and military ſtores, ſhall be furniſhed by the ſaid Row Pundit Purdhaun Behader, and in addition thereto, ſuch further force as the Sircar of the ſaid Row Pundit Purdhaun Behader ſhould be liable to bring into the field; this ſtipulation is now anulled; and in lieu thereof it is agreed and covenanted, that in time of war the ſaid Row Pundit Purdhaun Behader ſhall appoint and furniſh 5,000 cavalry and 3,000 infantry, with a due proportion of ordnance and military ſtores, and in addition thereto, ſuch further force as the ſaid Row Pundit Purdhaun Behader ſhall be able to bring into the field.

5th.—That a corps of Mahratta cavalry, amounting to 5,000, ſhall be maintained by the Britiſh Government, during the preſent war, for the ſervice of the Poona State, under the orders of the Britiſh Government; of which 5,000 horſe, two thouſand ſhall ſerve with his Highneſs the Peiſhwa, and the remaining 3,000 with the Britiſh Army in the field; and in the ſaid 5,000 Mahratta cavalry are not to be included the Mahratta troops ſerving with the Britiſh Army, under the Chieftains Bapoojee, Gunneis Purit Goklah, and Sudojee Row Nimalun; which troops ſhall continue to be ſubſiſted at the charge of Row Pundit Purdhaun Behader.

6th.—By Articles 1ſt and 2d of this Agreement, Territory yielding an annual Revenue of 19,16,000 Rupees, is reſtored to the Sircar of Row Pundit Purdhaun Behader; in lieu thereof, and for the purpoſes hereafter mentioned, the ſaid Row Pundit Purdhaun Behader agrees and ſtipulates to cede in perpetuity to the Honourable Engliſh Eaſt India Company, from the Province of Bundelcund, conquered for the Poona State by Ally Behader, Territory yielding an eſtimated annual Revenue of 36,16,000 Rupees, agreeable to the following detail.

Firſt.—In lieu of the Country of Savenore, and Talooks of Buncapoor, in the Carnatic, and the Pergunnah of Oolpar in Guzzerat, a tract of Territory yielding an annual Revenue of 19,16,000 Rupees.

Second.—On account of the ſtated high value of Oolpar, a tract of Territory yielding an annual Revenue of 50,000 Rupees, in exceſs for that Pergunnah.

Third.—To bear the entire expenſe of the Regiment of cavalry mentioned in Article 3d, a tract of Territory yielding an annual Revenue of 7 lacks and 50,000 Rupees.

Fourth.—To ſerve as an equivalent for the expenſes to be incurred by the Britiſh Government, in paying and maintaining, during the preſent war, the 5,000 cavalry mentioned in Article 5th, a tract of Territory yielding an annual Revenue of 5,00,000 Rupees; and laſtly, a tract of Territory yielding an annual Revenue of 4,00,000 Rupees, to meet the extraordinary expenſe which the Britiſh Government muſt be ſubject to in eſtabliſhing its authority in Bundlecund; which is diſturbed and ravaged by rebels, who muſt be ſubdued and puniſhed.

Total Country ceded from Bundelcund, 36,16,000 Rupees.

7th.—The whole of the foregoing Territory ceded as above from Bundelcund, to the Honourable Engliſh Eaſt India Company, ſhall be taken from thoſe quarters of the Province moſt contiguous to the Britiſh Poſſeſſions, and in every reſpect moſt convenient for the Britiſh Government.

8th.—Inaſmuch as the Pergunnah of Oolpar was particularly valuable to the Honourable Company's Government, by reaſon of its proximity to the city of Surat, in the proſperity of which the Britiſh Government bears an anxious concern; it is accordingly agreed and ſtipulated, that the ſaid Pergunnah of Oolpar ſhall be ſo managed and governed at all times by the Mahratta authority, as to conduce to the convenience of the ſaid city, by attention to the rules of good neighbourhood, and the promotion of an amicable and commercial intercourſe between the inhabitants of both States: and inaſmuch as the ſovereignty

of

of the river Taptie doth belong to the Britiſh Government, it is accordingly agreed and covenanted, that the Maharatta authority in Oolpar ſhall have no right or concern whatever in the wreck of any veſſel that may be caſt upon any part of the Oolpar territory connecting with the ſaid River Taptie; but be bound, in the event of any ſuch wreck, to render the veſſel all practicable aid; for which the parties aſſiſting ſhall be entitled to receive, from the owners of the wrecks, a juſt and reaſonable compenſation.

Appendix, No. 49.

TREATY with Dowlut Rao Scindia, dated 30th December 1803.

Treaty of Peace between the Honourable Engliſh Eaſt India Company and their Allies, on the one part, and the Maharajah Ali Jah Dowlut Rao Scindia on the other; ſettled by Major General Welleſley, on the part of the Honourable Company and their Allies; and by Eitel Mahadee, Moonſhee Kavel Nyn, Eſwunt Rao Goorparah Ameerool Omrah, and Naroo Hurry, on the part of Maharajah Dowlut Rao Scindia; who have each communicated to the other their full powers.

Article 1.—There ſhall be perpetual peace and friendſhip between the Honourable Company and their Allies, on the one part, and the Maharajah Ali Jah Dowlut Rao Scindia on the other.

Article 2.—The Maharajah cedes to the Honourable Company and their Allies, in perpetual ſovereignty, all his forts, territories and rights, in the Doab or country ſituated between the Jumna and Ganges; and all his forts, territories, rights and intereſts, in the Countries which are to the northward of thoſe of the Rajahs of Jeypoor and Joudpoor, and of the Ranah of Gohud; of which territories, &c. a detailed liſt is given in the accompanying Schedule. Such countries formerly in the poſſeſſion of the Maharajah, ſituated between Jeypoor and Joudpoor, and to the ſouthward of the former, are to belong to the Maharajah.

Article 3.—The Maharajah likewiſe cedes to the Honourable Company and their Allies, in perpetual ſovereignty, the fort of Broach and territory depending thereon, and the fort of Alunednuggur and territory depending thereon; excepting thoſe lands which it is agreed, by Article 8 of this Treaty, that the Maharajah is to retain.

Article 4.—The Maharajah likewiſe cedes to the Honourable Company and their Allies, all the territories which belonged to him previous to the breaking out of the war, which are ſituated to the ſouthward of the hills called the Adjuntee Hills, including the fort and diſtrict of Jalnahpore, the town and diſtrict of Gandapore, and all other diſtricts between that range of hills and the river Godavery.

Article 5.—The Maharajah Ali Jah Dowlut Rao Scindia, for himſelf, his heirs and ſucceſſors, hereby renounces all claim to the forts, territories, and rights and intereſts, ceded by the 2d, 3d, and 4th Articles; and all claims of every deſcription upon the Britiſh Government and their Allies, the Soubahdar of the Deccan, the Peiſhwa, and Anund Rao Guicowar.

Article 6.—The fort of Aſſeerghur, the city of Boorhanpore, the forts of Powanghur and Dohud, and the territories in Candeiſh and Guzzerat depending on theſe forts, ſhall be reſtored to the Maharajah Dowlut Rao Scindia.

Article 7.—Whereas the Maharajah Dowlut Rao Scindia has repreſented that his family have long held in Enaum, as a gift from the Kings of Hindoſtan, the diſtricts of Dhoolpoor, Baree, and Rajah Kerrah, which are ſituated to the northward of the countries of the Rajahs of Jeypoor and Joudpoor, and of the Ranah of Gohud; and that lands in Hindoſtan, ceded by the 2d Article of this Treaty to the Honourable Company and their Allies, are held in Jaghire by perſons of the family of the late Maahajee Scindia, and others by principal Sirdars in his ſervice, all of whom would ſuffer diſtreſs if deprived of the advantages they enjoy in thoſe countries; it is agreed, that the Maharajah ſhall continue to hold and enjoy in Enaum the lands of Dhoolpoor, Barce, and Rajah Kerrah; and that Bala Baye Sahib and Monſoor Sahib, Moonſhee Kavel Nyn, Bougajee Jamdah, Amrajee Jadheo, and Wirdah Charie, ſhall continue to hold their lands in Jaghire, under protection of the Honourable Company; and further, in order that no individual may incur loſs or ſuffer diſtreſs in conſequence of this arrangement, it is agreed, that the Honourable Company ſhall either pay penſions, or grant lands in Jaghire, according to the option of the Britiſh Government, to certain other Sirdars, and others to be named by the Maharajah; provided that the total amount of the ſums paid, or Jaghires granted or held, does not exceed ſeventeen lacks of Rupees per annum, including the annual value of the lands which it is agreed by this Article that Bala Baye Sahib, Monſoor Sahib, Moonſhee Kavel Nyn, Boogajee Jamdah, Amrajee Jadhoo, and Wirdah Charie, are to continue to hold; and provided that no troops in the ſervice of the Maharajah are to be introduced into Dhoolpoor, Baree and Rajah Kerrah, or the other lands held in Jaghire, under the pretence of collecting the Revenue, or any other pretence whatever.

Article 8.—Whereas the Maharajah Dowlut Rao Scindia has repreſented that his family have long held in Enaum certain lands, villages, &c. in the territories of Rao Pundit Purdhaun, viz.

Chormargoondee Pergunnah,
Jamgaum,
Ranjingaum,

Half

Half of Seo Gaum Pergunnah,
Six Villages in Umber Pergunnah,
Five Villages in Pytun Pergunnah,
Five Villages in Niwaz Pergunnah,
Five Villages in Kurla Pergunnah,
Six Villages in Poona Pergunnah,
Two Villages in Wahy Pergunnah,
Six Villages in Patutood Pergunnah,
Five Villages in Pandipeergaum Pergunnah,
Five Villages in Pagood Pergunnah,
Two Villages in Parnyra Pergunnah;

which have lately been taken poſſeſſion of by the Britiſh Government and their Allies; it is agreed, that thoſe lands and villages ſhall be reſtored to him, provided that no troops ſhall ever be introduced into thoſe lands and villages, under pretence of collecting the Revenues, or any other pretence whatever.

Article 9.—Certain Treaties have been made by the Britiſh Government, with Rajahs and others, heretofore fendatories of the Maharajah Ali Jah Dowlut Rao Scindia. Theſe Treaties are to be confirmed; and the Maharajah hereby renounces all claims upon the perſons with whom ſuch Treaties have been made, and declares them to be independent of his government and authority; provided that none of the territories belonging to the Maharajah, ſituated to the ſouthward of thoſe of the Rajahs of Jeypoor and Joudpoor and the Ranah of Gohud, of which the Revenues have been collected by him or his Aumildars, or have been applicable, as Surinjamee, to the payment of his troops, are granted away by ſuch Treaties. Liſts of the perſons with whom ſuch Treaties have been made, will be given to the Maharajah Dowlut Rao Scindia; when this Treaty will be ratified by his Excellency the Governor General.

Article 10.—No perſon whatever is hereafter to be moleſted on account of the part which he may have taken in the preſent war.

Article 11.—It is agreed, that the rights of his Highneſs the Peiſhwa to certain lands in Mulwa and elſewhere, ſhall be eſtabliſhed as heretofore; and in caſe any difference ſhould ariſe reſpecting thoſe rights, it is agreed that the Honourable Company ſhall mediate, arbitrate and decide, according to the principles of juſtice, between his Highneſs and the Maharajah; and whatever ſhall be thus decided, will be agreed to by both parties, and will be carried into execution.

Article 12.—The Maharajah Dowlut Rao Scindia hereby renounces all claims upon his Majeſty Shah Allum, and engages on his part to interfere no further in the affairs of his Majeſty.

Article 13.—The Maharajah Ali Jah Dowlut Rao Scindia engages never to take or retain in his ſervice any Frenchman, or the ſubject of any other European or American Power, the Government of which may be at war with the Britiſh Government, or any Britiſh ſubject, whether European or native of India, without the conſent of the Britiſh Government.

Article 14.—In order to ſecure and improve the relations of amity and peace hereby eſtabliſhed between the Governments, it is agreed that accredited Miniſters from each ſhall reſide at the Court of the other.

Article 15.—The Honourable Company being bound by Treaties of general defenſive alliance, with his Highneſs the Soubahdar of the Deccan and his Highneſs Rao Pundit Purdhaun, to which the Maharajah Ali Jah Dowlut Rao Scindia is deſirous of acceding, he is to be admitted to the benefits thereof; and the Honourable Company, with a view to the future ſecurity of the Maharajah's territories, engage, in the event of his agreeing to the Treaty above mentioned, in two months to furniſh him with a force conſiſting of ſix battalions of infantry, with their complement of ordnance and artillery, and uſual equipments of military ſtores, &c; and the expenſe of this force is to be defrayed out of the Revenues of the lands ceded by the 2d, 3d, and 4th Articles. But it is agreed, that in caſe it ſhall ſuit the intereſts of the Maharajah's Government to decline to enter into the Treaty abovementioned, ſuch refuſal ſhall not affect any of the other ſtipulations of this Treaty of Peace, which are in every other reſpect to be binding on the contracting parties, their heirs and ſucceſſors.

Article 16.—This Treaty is to be ratified by the Maharajah Dowlut Rao Scindia in eight days from this time, and the ratification is to be delivered to Major General Welleſley.

Major General Welleſley engages that it ſhall be ratified by his Excellency the moſt noble the Governor General in Council, and the ratifications ſhall be delivered to the Maharajah in three months, or ſooner if poſſible.

The orders for the ceſſions of the territories ſhall be delivered to Major General Welleſley at the ſame time with the ratification of the Treaty of Peace; but the forts of Aſſeerghur, Powanghur and Dohud, are not to be delivered up till accounts will have been received, that the territories ceded have been evacuated by the Maharajah's Officers and troops.

(Signed) ARTHUR WELLESLEY.
EITEL MAHADEE.
KAVEL NYN.
ESWUNT RAO GOORPARAH.
NAROO HURRY.

Done in Camp at Serjee Anjengaum, this 30th of December 1803, anſwering to the 15th Ramzaun, 1213 Fuſly.

Appendix, No. 50.

Treaty with Dowlut Rao Scindia, dated 22d November 1805.

Treaty with Scindia, with the Declaratory Article annexed.

Definitive Treaty of Amity and Alliance between the Honourable the Engliſh Eaſt India Company and the Maharajah Ali Jah Dowlut Rao Scindia Behader, and his Children, Heirs and Succeſſors.

WHEREAS various doubts and miſunderſtandings have ariſen reſpecting the clear meaning and interpretation of parts of the Treaty of Peace concluded between the Britiſh Government and Dowlut Row Scindia, at Serjee Angengaum, on the 30th December 1803: with a view of doing away all ſuch doubts, and of preventing the recurrence in future of any miſunderſtanding, this Definitive Treaty of amity and alliance is concluded between the two States, by Lieutenant Colonel John Malcolm, acting under the immediate direction and ſuperintendance of the Right honourable General Gerard Lake, Commander in Chief of His Majeſty's and the Honourable Company's Forces, &c. &c. &c. and veſted with full powers and authority from the Honourable Sir George Hilaro Barlow, Baronet, appointed by the Honourable Court of Directors of the ſaid Company to control and direct all their affairs in the Eaſt Indies, and Moonſhee Kavel Nyn, veſted with full powers and authority on the part of the ſaid Maharajah Dowlut Row Scindia.

Article 1ſt.—Every part of the Treaty of Peace concluded by General Sir Arthur Welleſley, K. B. at Serjee Anjengaum, except what may be altered by this engagement, is to remain binding upon the two States.

Article 2d.—The Honourable Company can never acknowledge that Dowlut Row Scindia has any claim or right, grounded on the Treaty of Serjee Anjengaum, to poſſeſs the fort of Gualior, or the territories of Gohud; but, from conſiderations of friendſhip, it agrees to cede to the Maharajah that fortreſs, and ſuch part of the territory of Gohud as are deſcribed in the accompanying Schedule.

Article 3d.—As a compenſation for this ceſſion, and to remunerate the Engliſh Government for the annual expenſe incurred in ſupporting the Ranah of Gohud, Dowlut Row Scindia agrees, on his own part and that of his Sirdars, to relinquiſh, after the firſt of January 1806, all right and claim whatever to the penſions of fifteen lacks of Rupees, granted to ſeveral of the chief Officers of his State by the 7th Article of the aforeſaid Treaty of Serjee Anjengaum.

Article 4th.—The Honourable Company agrees to pay to Dowlut Row Scindia the arrears due upon the penſions granted by the 7th Article of the Treaty of Peace, as above mentioned, up to the 31ſt of December 1805; and alſo the balance due upon the Revenues of Dhoolpoor, Rajah Kerrah, and Baree, up to the ſame date; making deductions on the following heads.

1ſt. Penſions forfeited by Bappoo Scindia and Sadaſhee Row, by acts of hoſtility towards the Britiſh Government, to be ſtopped from the date of their hoſtility.

2d. Plunder of the Britiſh Reſidency.

3d. Caſh advanced by Mr. Jenkins to parties of the Maharajah's troops.

4th. Charges of collection, &c. for the Provinces of Dhoolpoor, Baree, and Rajah Kerrah.

Article 5th.—With a view of preventing any miſunderſtanding relating to their reſpective poſſeſſions on the quarter of Hindoſtan, it is agreed that the River Chumbul ſhall form the boundary between the two States, from the city of Cottah to the Weſt, to the limits of the territories of Gohud to the Eaſt; and within that extent of the courſe of the Chumbul, Dowlut Row Scindia ſhall have no claim or right to any rule, tribute, Revenue or poſſeſſions, on its North bank; and the Honourable Company ſhall have no claim or right to any rule, tribute, Revenues or poſſeſſions, on the South bank of that river. The Talooks of Bhadek and Sooſeperarah, which are on the banks of the Jumna, will, however, remain in the poſſeſſion of the Honourable Company.

Article 6th.—By the 5th Article of this Treaty, which makes the river Chumbul the boundary of the two States, from the city of Kottah to the Weſt, to the limits of the territories of Gohud to the Eaſt, the Maharajah reſigns all pretenſions and claims to any tribute from the Rajah of Boondee, or any other on the North bank of the Chumbul, within the aforementioned limits; as alſo to the countries of Tank, Ramporah, Bahraungaum, Zemeidah, &c. and to the diſtricts of Dhoolpoor, Rajah Kerrah, and Baree; all which remain in poſſeſſion of the Honourable Company.

Article 7th.—The Honourable Company, on conſideration of the benefits derived from the Article which makes the Chumbul the boundary between the two States, and from friendſhip to the Maharajah, agree to grant him, perſonally and excluſively, the annual ſum of four lacks of Rupees, to be paid by quarterly inſtalments through the Reſident at the Durbar; and the Honourable Company alſo agree to aſſign, within their territories in Hindoſtan, a Jaggeer, to be holden on the ſame footing as that enjoyed by Ballah Bhye, amounting to a Revenue of two lacks of Rupees per annum, to Bauzah Bhye, the wife of Dowlut Row Scindia; and the Jaggeer, amounting to the ſum of one lack of Rupees per annum, to Chummah Bhye, the daughter of that Chief.

Article 8th.—The Honourable Company engage to enter into no Treaty with the Rajahs of Judeepore and Joudpoor and Cottah, or other Chiefs, tributaries of Dowlut Row Scindia, ſituated in Malwa, Mewar, or Marwar; and in no ſhape whatever to interfere with the ſettlement which Scindia may make with thoſe Chiefs.

Article 9th.—The Honourable Company are now engaged in a war with Jeſwunt Row Holkar, and uſing every exertion for his reduction; but ſhould they hereafter make a peace,

or

or enter into any agreement with that Chief, they engage not to reſtore to him, or deſire to be reſtored to him, any of the poſſeſſions of the family of Holkar in the Province of Malwa, lying between the river Taptie and Chumbul, which may have been taken by Dowlut Row Scindia; nor will the Honourable Company interfere in any manner whatever in the diſpoſal of thoſe Provinces; and they will conſider Dowlut Row Scindia at full liberty to make ſuch arrangement as he chuſes with Jeſwunt Row Holkar, or with any other branch of the Holkar family, reſpecting the claims of that family to tribute from the Rajahs or others, or to any poſſeſſions ſituated to the North of the river Taptie, and to the South of the River Chumbul: but it is to be clearly underſtood, that as the Company's Government agrees not to concern itſelf with the arrangements which Scindia may make with the family of Holkar, reſpecting their claims or hereditary poſſeſſions ſituated between the Taptie and the Chumbul, that Government will not take part in any diſpute or war which may be the reſult or conſequence of ſuch arrangement or ſettlement.

Article 10th.—As Sirjee Row Ghautka has acted in a manner calculated to diſturb the friendſhip between the two States, the Maharajah agrees never to admit that Chief to ſhare in his councils, or to hold any public employment under his Government.

Article 11th.—This Treaty, conſiſting of eleven Articles, has been this day ſettled by Lieutenant Colonel Malcolm, acting under the directions of the Right honourable Lord Lake, on the part of the Honourable Company, and by Moonſhee Kavel Nyn, on the part of Dowlut Row Scindia. Lieutenant Colonel John Malcolm has delivered one copy thereof, in Perſian and Engliſh, ſigned and ſealed by himſelf, to the ſaid Moonſhee Kavel Nyn, to be forwarded to the Maharajah Dowlut Row Scindia; and has received from the ſaid Moonſhee Kavel Nyn, a counterpart of the ſaid Treaty, ſigned and ſealed by the ſaid Moonſhee. Lieutenant Colonel Malcolm engages that a copy of the ſaid Treaty, ratified by the Honourable the Governor General, in every reſpect a counterpart of the Treaty now executed by himſelf, ſhall be delivered to Moonſhee Kavel Nyn, to be forwarded to the Maharajah, within the period of one month from this date; and on the delivery of ſuch copy to the Maharajah, the Treaty executed by Lieutenant Colonel Malcolm, under the immediate direction of the Right honourable Lord Lake, ſhall be returned: and Moonſhee Kavel Nyn in like manner engages, that another copy of the ſaid Treaty, ratified by the Maharajah Ali Jah Dowlut Row Scindia, in every reſpect a counterpart of the Treaty now executed by himſelf, ſhall be delivered to Lieutenant Colonel John Malcolm, to be forwarded to the Honourable Governor General, within the period of one month from this date; and on the delivery of ſuch copy to the Governor General, the Treaty executed by Moonſhee Kavel Nyn, by virtue of the full powers and authority veſted in him as above-mentioned, ſhall alſo be returned.

Done at Maſulipatam, this twenty-ſecond day of November, anno Domini one thouſand eight hundred and five, or twenty-ninth of Shuban, in the year of the Hejira 1220.

Declaratory Articles annexed to the Treaty concluded between the Right honourable Lord Lake, on the part of the Honourable Company, and Maharajah Dowlut Row Scindia, on the 22d of November 1805.

Whereas objections have ariſen to the terms of the 5th and 6th and 7th Articles of the aforeſaid Treaty, it is hereby agreed and declared, that in lieu of thoſe three Articles, the two following ſhall be ſubſtituted:

Article 1ſt.—With a view of preventing any miſunderſtanding relating to the reſpective poſſeſſions of the Honourable Company and Maharajah Dowlut Row Scindia, in the quarter of Hindoſtan, the Maharajah hereby agrees to cede to the Honourable Company all the territory North of the river Chumbul, which was ceded to the Maharajah by the 7th Article of the Treaty of Serjee Angengaum; that is to ſay, the whole of the diſtricts of Dhoolpore, Baree, and Rajah Kerrah; and the Honourable Company ſhall have no claim or right to any rule, tribute, Revenues or poſſeſſions, on the South bank of that river. The Talooks of Bhadek and Soorſeperarah, which are on the banks of the Jumna, will however remain in poſſeſſion of the Honourable Company.

Article 2d.—The Honourable Company, from friendſhip to the Maharajah, agree to grant to him, perſonally and excluſively, the annual ſum of four lacks of Rupees, to be paid by quarterly inſtalments, through the Reſident at the Durbar. And the Honourable Company alſo agree to aſſign, within their territories in Hindoſtan, a Jaghire (to be holden on the ſame footing as that enjoyed by Balla Bhye) amounting to a Revenue of two lacks of Rupees per annum, to Baezah Bhye, the wife of Dowlut Row Scindia; and a Jaghire, amounting to one lack of Rupees per annum, to Chunmah Bhye, the daughter of that Chief.

Done at Illahabad, this third day of December, one thouſand eight hundred and five.

Appendix, No. 51.

TREATY with the Rajah of Berar, dated 17th December 1803.

Treaty of Peace between the Honourable Engliſh India Company and their Allies, on the one part, and Senah Saheb Soubah Ragojee Bhoonſlah, on the other; ſettled by Major General Welleſley on the part of the Honourable Company and their Allies, and by Jeſwunt Rao Ranchunder on the part of Senah Soubah Ragojee Bhoonſlah; who have each communicated to the other their full powers.

Article 1ſt.—There ſhall be perpetual peace and friendſhip between the Honourable Company and their Allies on the one part, and Senah Saheb Soubah Ragojee Bhoonſlah on the other.

Article

Article 2d.—Senah Saheb Soubah Ragojee Bhoonſlah cedes to the Honourable Company and their Allies, in perpetual ſovereignty, the Province of Cuttack, including the port and diſtrict of Balaſore.

Article 3d.—He likewiſe cedes to the Honourable Company and their Allies, in perpetual ſovereignty, all the territories of which he has collected the Revenues in participation with the Soubah of the Deccan, and of thoſe of which he may have poſſeſſion, which are to the weſtward of the river Wurdah.

Article 4th.—It is agreed, that the frontier of Senah Saheb Soubah, towards the territories of his Highneſs the Soubah of the Deccan, ſhall be formed to the Weſt by the river Wurdah, from its iſſue from the Injardy hills to its junction with the Godavery.

The hills, on which are the forts of Nernullah and Gaurlghur, are to be in the poſſeſſion of Senah Saheb Soubah, and every thing South of thoſe hills, and to the Weſt of the river Wurdah, is to belong to the Britiſh Government and their Allies.

Article 5th.—Diſtricts amounting to four lacks of Rupees per annum, contiguous to and to the South of the forts of Nernullah and Gaurlghur, are to be given over to Senah Saheb Soubah; thoſe diſtricts are to be fixed upon by Major General Welleſley, and delivered over to Senah Saheb Soubah at the ſame time with the forts.

Article 6th.—Senah Saheb Soubah, for himſelf his heirs and ſucceſſors, entirely renounces all claims of every deſcription on the territories of the Britiſh Government and their Allies, ceded by the 2d, 3d, and 4th Articles, and on all the territories of his Highneſs the Soubah of the Deccan.

Article 7th.—The Honourable Company engage that they will mediate and arbitrate, according to the principles of juſtice, any diſputes or differences that may now exiſt, or may hereafter ariſe, between the Honourable Company's Allies, Secundah Jah Behader, his heirs and ſucceſſors, and Rao Pundit Purdhaun, and his heirs and ſucceſſors reſpectively, and Senah Saheb Soubah.

Article 8th.—Senah Saheb Soubah engages never to take or retain in his ſervice any Frenchman, or the ſubject of any other European or American Power, the Government of which may be at war with the Britiſh Government, or any Britiſh ſubject whatever, European or Indian, without the conſent of the Britiſh Government. The Honourable Company engage, on their part, that they will not give aid or countenance to any diſcontented relations, Rajahs, Zemindars, or other ſubjects of Senah Saheb Soubah, who may fly from or rebel againſt his authority.

Article 9th.—In order to ſecure and improve the relations of amity and peace hereby eſtabliſhed between the Governments, it is agreed that accredited Miniſters from each ſhall reſide at the Court of the other.

Article 10th.—Certain Treaties have been made by the Britiſh Government, with feudatories of Senah Saheb Soubah. Theſe Treaties are to be confirmed. Liſts of the perſons with whom ſuch Treaties have been made will be given to Senah Saheb Soubah, when this Treaty will be ratified by his Excellency the Governor General in Council.

Article 11th.—Senah Saheb Soubah hereby renounces, for himſelf his heirs and ſucceſſors, all adherence to the confederacy formed by him and Dowlut Rao Scindia, and other Marhatta Chiefs, to attack the Honourable Company and their Allies. He engages not to aſſiſt thoſe Chiefs, if the war with them ſhould ſtill continue.

Article 12th.—This Treaty of Peace is to be ratified by Senah Saheb Soubah within eight days from this time, and the ratification is to be delivered to Major General Welleſley; at which time the orders for the ceſſion of the ceded territories are to be delivered, and the troops are to withdraw. Major General Welleſley engages that the Treaty ſhall be ratified by his Excellency the moſt noble the Governor General in Council, and that the ratification ſhall be delivered in two months from this date.

(Signed) ARTHUR WELLESLEY,
Major General.

Done in Camp at Deogaum, this 17th December 1803, anſwering to the 2d Ramzan 1213 Fuſly.

JESWUNT ROW RAMCHUNDER,
on the part of
SENAH SAHEB SOUBAH.

(A true Copy.)

(Signed) ARTHUR WELLESLEY,
Major General.

(A true Copy.)

Signed) *N. B. Edmonſtone,*
Secretary to Government.

MILITARY CHARGES.

Appendixes

No. 52. - - - to - - - No. 61.

both inclusive;

BEING

GENERAL ABSTRACTS

Relative to the Company's ARMIES in India,

in the Years 1794, 1796, 1807 and 1808.

ABSTRACT VIEW of the State of the EFFECTIVE STRENGTH in RANK and FILE of the

	1794.							
EUROPEANS.	BENGAL.		MADRAS.		BOMBAY.		TOTAL.	
HIS MAJESTY's:								
Dragoons	- - -	- -	1 Regiment - -	345	- - -	- -	1 Regiment - -	345
Artillery	- - -	- -	2 Companies -	111	- - -	- -	2 Companies - -	111
Infantry	1 Regiment	397	6 Regiments	3,492	2 Regiments -	965	9 Regiments - -	4,854
TOTAL HIS MAJESTY's - -		397	- - -	3,948	- - -	965	- - -	5,310
COMPANY's:								
Artillery	3 Battalions	875	2 Battalions - -	739	1 Battalion - -	362	6 Battalions - -	1,976
Ditto (Horfe)	- - -	- -	- - -	- -	- - -	- -	- - -	- -
Infantry	6 Battalions	2,271	4 Battalions - -	2,657	2 Battalions - -	1,206	12 Battalions -	6,134
Supernumeraries	- - -	80	- - -	- -	- - -	- -	- - -	80
TOTAL COMPANY's -		3,226	- - -	3,396	- - -	1,568	- - -	8,190
TOTAL EUROPEANS -		3,623	- - -	7,344	- - -	2,533	- - -	13,500
NATIVES.								
Cavalry	2 Regiments	438	5 Regiments -	1,567	- - -	- -	7 Regiments - -	2,005
Artillery Horfe	- - -	- -	- - -	- -	- - -	- -	- - -	- -
Artillery Golandaaze	- - -	- -	- - -	- -	- - -	- -	- - -	- -
Artillery Lafcars	30 Companies	1,680	27 Companies -	1,849	10 Companies -	560	67 Companies - -	4,089
Infantry	6 Brigades, or 36 Battalions	20,966	5 Brigades, or 30 Battalions	17,197	2 Brigades, or 12 Battalions	6,978	13 Brigades, or 78 Battalions -	45,141
Body Guard	1 Troop - -	50	1 Troop & 1 Comp'y.	142	1 Company - -	115	2 Troops & 2 Comp'.	307
Hill Rangers	- - -	268	- - -	- -	- - -	- -	- - -	268
Efcorts and Detachments	- - -	849	- - -	- -	- - -	144	- - -	993
Pioneers	- - -	- -	1 Battalion -	617	- - -	- -	1 Battalion - - -	617
Marine Battalion	- - -	- -	- - -	- -	1 Battalion - -	904	1 Battalion - - -	904
Supernumeraries & Recruits	- - -	- -	- - -	2,111	- - -	- -	- - -	2,111
Ramghur Battalion	- - -	- -	- - -	- -	- - -	- -	- - -	- -
TOTAL NATIVES - -		24,251	- - -	23,483	- - -	8,701	- - -	56,435
GRAND TOTAL, EUROPEANS & NATIVES		27,874	- - -	30,827	- - -	11,234	- - -	69,935

No. 52.

ARMIES in INDIA, on the 30th April 1794, and according to the Returns as applicable to the year 1808-9.

	1808.							
EUROPEANS.	BENGAL.		MADRAS.		BOMBAY.		TOTAL.	
HIS MAJESTY's:								
Dragoons	2 Regiments	923	2 Regiments	1,713	-	-	4 Regiments	2,636
Artillery	-	-	-	-	-	-	-	-
Infantry	5 Regiments	4,731	8 Regiments	7,145	(a) 7 Regiments	5,836	20 Regiments	17,712
TOTAL HIS MAJESTY's		5,654		8,858		5,836		20,348
COMPANY's:								
Artillery	3 Battalions	1,120	2 Battalions	1,155	1 Battalion	592	6 Battalions	2,867
Ditto (Horse)	-	50	1 Half-Squadron	96	-	-	-	146
Infantry	1 Regiment	228	1 Regiment	662	1 Regiment	97	3 Regiments	977
Supernumeraries	-	16	-	20	-	-	-	36
TOTAL COMPANY'S		1,404		1,933		689		4,026
TOTAL EUROPEANS		7,058		10,791		6,525		24,374
NATIVES.								
Cavalry	8 Regiments	4,128	8 Regiments	3,548	1 Troop	105	16 Regts. and 1 Troop	7,781
Artillery Horse	-	24	1 Half-Squadron	71	-	-	-	95
Artillery Golandauze	-	666	-	162	-	-	-	828
Artillery Lascars	40 Companies	2,731	42 Companies	1,848	14 Companies	980	96 Companies	5,559
Infantry	27 Regiments	46,320	23 Regiments	39,057	9 Regiments	16,200	59 Regiments	101,577
Body Guard	-	-	-	-	-	-	-	-
Hill Rangers	-	312	-	-	-	-	-	312
Escorts and Detachments	-	648	-	-	-	-	-	648
Pioneers	3 Companies	234	2 Battalions	1,448	1 Company	103	2 Batt^{n}. & 4 Comp^{s}	1,785
Marine Battalion	-	-	-	-	1 Battalion	750	1 Battalion	750
Supernumeraries & Recruits	-	813	-	6,664	-	455	-	8,932
Ramghur Battalion	1 Battalion	810	-	-	-	-	1 Battalion	810
TOTAL NATIVES		56,686		52,798		19,593		129,077
GRAND TOTAL, EUROPEANS & NATIVES		63,744		63,589		26,118		153,451

(a) Five Regiments, and two Battalions of the 56th Regiment.

GENERAL ABSTRACT of the STRENGTH and MONTHLY EXPENSES

NAMES OF CORPS.	WHERE STATIONED.	EUROPEANS.													
		Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Enfigns.	Chaplains.	Surgeons.	Affiftant Surgeons.	Cadets.	Deputy Commiffaries of Ordnance.	Conductors of Ordnance.
TROOP of BODY GUARD		-	-	-	-	-	2	-	-	-	-	-	-	-	-
Native Cavalry — The 1ft Regiment		-	-	-	-	1	4	-	-	-	-	1	-	-	-
Native Cavalry — The 2d Regiment		-	-	-	-	1	4	-	-	-	-	-	-	-	-
ARTILLERY, Firft Battalion, 5 Companies	Fort William	-	-	-	-	5	10	7	-	-	-	-	-	-	-
Battalion Staff		-	-	-	1	-	2	-	-	-	1	1	-	-	-
Second Battalion, 5 Companies		-	-	-	-	5	10	9	-	-	-	-	-	-	-
Battalion Staff		-	-	1	1	-	2	-	-	-	-	-	-	-	-
Third Battalion, 1ft Company	Futty Ghur	-	-	-	-	1	2	2	-	-	-	-	-	-	-
2d & 3d Companies	Cawnpore	-	-	-	-	2	4	4	-	-	-	-	-	-	-
4th & 5th	Dinapore	-	-	-	-	2	4	4	-	-	-	-	-	-	-
Battalion Staff		-	-	1	1	-	2	-	-	-	1	-	-	-	-
Brigade Staff	Fort William	-	1	-	-	2	-	-	-	-	-	-	-	-	-
EUROPEAN INFANTRY — 1ft Battalion	Berhampore	-	-	1	1	8	11	-	-	-	1	1	-	-	-
2d	Cawnpore	-	-	1	1	8	11	-	5	-	1	1	-	-	-
3d	Camp at Jaffarabad	-	-	1	1	8	12	-	V	-	1	V	-	-	-
4th	Fort William	-	-	1	1	8	11	-	1	-	-	1	-	-	-
5th	Dinapore	-	-	1	1	8	12	-	1	-	1	1	-	-	-
6th	Dº	-	-	1	1	8	10	-	1	-	1	V	-	-	-
NATIVE INFANTRY, 1ft Brigade, 3d	Burragong	-	-	-	-	1	9	-	-	-	-	1	-	-	-
5th	Juanpore	-	-	-	-	1	9	-	-	-	-	1	-	-	-
22d	Chunar	-	-	-	1	V	9	-	-	-	-	1	-	-	-
23d	Benares	-	-	-	1	V	9	-	-	-	-	1	-	-	-
27th	Chunar	-	-	-	-	1	9	-	-	-	-	1	-	-	-
35th	Dº	-	-	-	-	1	8	-	-	-	-	1	-	-	-
Brigade Staff		-	1	1	1	1	2	-	-	-	-	-	-	-	-
2d Brigade, 7th	Ghya	-	-	-	-	1	8	-	-	-	-	1	-	-	-
8th	Hazareebaug	-	-	-	-	1	9	-	-	-	-	1	-	-	-
9th	Dinapore	-	-	-	-	1	9	-	-	-	-	V	-	-	-
16th	Rungpore	-	-	-	-	1	9	-	-	-	-	1	-	-	-
30th	Dinapore	-	-	-	-	1	8	-	-	-	-	1	-	-	-
33d	Tanjepore	-	-	-	-	1	9	-	-	-	-	1	-	-	-
Brigade Staff	Dinapore	-	1	1	1	2	1	-	-	-	-	-	-	-	-
3d Brigade, 1ft	Cawnpore	-	-	-	-	1	9	-	-	-	-	1	-	-	-
6th	Dº	-	-	-	-	1	9	-	-	-	-	1	-	-	-
13th	Dº	-	-	-	-	1	9	-	-	-	-	V	-	-	-
20th	Dº	-	-	-	-	1	9	-	-	-	-	1	-	-	-
32d	Lucknow	-	-	-	-	1	8	-	-	-	-	1	-	-	-
36th	Cawnpore	-	-	-	-	1	7	-	-	-	-	1	-	-	-
Brigade Staff		-	1	1	1	1	3	-	-	-	-	-	-	-	-
4th Brigade, 10th	Futty Ghur	-	-	-	-	1	7	-	-	-	-	1	-	-	-
12th	Dº	-	-	-	-	1	8	-	-	-	-	1	-	-	-
14th	Dº	-	-	-	-	1	8	-	-	-	-	1	-	-	-
17th	Anopfher	-	-	-	-	1	9	-	-	-	-	1	-	-	-
18th	Futty Ghur	-	-	-	1	V	8	-	-	-	-	1	-	-	-
21ft	Anopfher	-	-	-	-	1	9	-	-	-	-	1	-	-	-
Brigade Staff	Futty Ghur	-	1	1	1	2	1	-	-	-	-	-	-	-	-
5th Brigade, 2d		-	-	-	-	1	8	-	-	-	-	1	-	-	-
4th	Barrackpore	-	-	-	-	1	8	-	-	-	-	V	-	-	-
11th	Dº	-	-	-	-	1	8	-	-	-	-	1	-	-	-
19th	Camp Jaffarabad	-	-	-	-	1	9	-	-	-	-	1	-	-	-
26th	Barrackpore	-	-	-	-	1	8	-	1	-	-	1	-	-	-
31ft	Dº	-	-	-	1	V	7	-	-	-	-	1	-	-	-
Brigade Staff		-	1	1	1	1	2	-	-	-	-	-	-	-	-

No. 53.

of the BENGAL ARMY, as it stood on the 30th of April 1794.

Civil Servants in Military Employments.	Sergeants.	Drummers and Fifers.	Rank and File.	European and Native Assistant Clerks, and Servants employed in Military Offices.	NATIVES. Subadars and Ruffaldars.	Jemautdars.	Havildars and Duffadars.	Drummers and Trumpeters.	Rank and File.	Serangs.	First Tindals.	Second Tindals.	Gun Lascars.	Sircars.	Native Doctors.	Horses.	Elephants.	Camels.	Bullocks.	Artificers, Dooly Bearers, and Camp Followers of all descriptions receiving Pay.	MONTHLY EXPENSES IN SONAUT RUPEES.
-	1	-	- -	- -	1	-	6	2	50	-	-	-	- -	1	-	61	-	-	- -	16	4,219 7 0
-	1	-	- -	- -	6	4	13	3	219	-	-	-	- -	1	-	238	-	-	- -	383	10,948 6 6
-	1	-	- -	- -	3	3	8	3	219	-	-	-	- -	1	-	230	-	-	- -	369	10,539 15 6
-	20	10	271	- -	-	-	- -	-	- -	9	18	18	504	-	-	-	-	-	- -	24	15,007 8 0
-	-	-	- -	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	84	3,199 4 0
-	20	10	284	- -	-	-	- -	-	- -	7	14	14	392	-	-	-	-	-	- -	34	14,332 0 0
-	-	-	- -	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	84	2,181 4 0
-	4	2	56	- -	-	-	- -	-	- -	4	8	8	224	-	-	-	-	-	- -	490	7,823 13 0
-	8	4	133	- -	-	-	- -	-	- -	6	12	12	336	-	-	-	-	-	- -	606	12,592 14 0
-	8	4	131	- -	-	-	- -	-	- -	4	8	8	224	-	-	-	-	-	- -	52	6,334 4 0
-	-	-	- -	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	- -	2,355 0 0
2	-	-	- -	18	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	7	6,923 7 8
-	24	16	351	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	101	12,022 12 0
-	24	16	446	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	379	24,342 8 0
-	24	14	278	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	379	16,894 14 0
-	24	15	433	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	101	13,769 2 0
-	25	16	365	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	101	12,560 2 0
-	24	16	398	- -	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	101	12,403 2 0
-	2	-	- -	- -	9	9	32	17	582	-	-	-	- -	4	1	-	-	-	- -	44	10,443 0 0
-	2	-	- -	- -	8	10	34	16	583	-	-	-	- -	4	1	-	-	-	- -	59	11,814 8 0
-	2	-	- -	- -	9	10	35	16	585	-	-	-	- -	4	1	-	-	-	- -	44	9,959 8 0
-	2	-	- -	- -	10	9	38	16	582	-	-	-	- -	4	1	-	-	-	- -	54	11,159 9 0
-	2	-	- -	- -	9	9	38	16	583	-	-	-	- -	4	1	-	-	-	- -	59	10,473 8 0
-	2	-	- -	- -	9	11	38	17	585	-	-	-	- -	4	1	-	-	-	- -	44	9,776 8 0
1	1	-	- -	11	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	36	7,937 15 9
-	2	-	- -	- -	9	10	35	16	578	-	-	-	- -	4	1	-	-	-	- -	49	10,188 8 0
-	2	-	- -	- -	9	11	40	16	585	-	-	-	- -	4	1	-	-	-	- -	49	10,659 8 0
-	2	-	- -	- -	10	10	37	16	582	-	-	-	- -	4	1	-	-	-	- -	44	9,268 0 0
-	2	-	- -	- -	8	10	31	14	576	-	-	-	- -	4	1	-	-	-	- -	79	12,632 0 0
-	2	-	- -	- -	9	11	34	16	587	-	-	-	- -	4	1	-	-	-	- -	44	9,102 8 0
-	2	-	- -	- -	10	9	38	18	582	-	-	-	- -	4	1	-	-	-	- -	49	11,279 8 0
1	1	-	- -	11	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	36	8,286 0 6
-	2	-	- -	- -	8	9	36	16	582	-	-	-	- -	4	1	-	-	-	- -	44	10,994 0 0
-	2	-	- -	- -	8	9	36	16	580	-	-	-	- -	4	1	-	-	-	- -	44	10,942 8 0
-	2	-	- -	- -	8	8	34	17	584	-	-	-	- -	4	1	-	-	-	- -	44	10,552 8 0
-	2	-	- -	- -	9	8	37	16	584	-	-	-	- -	4	1	-	-	-	- -	44	11,019 8 0
-	2	-	- -	- -	8	8	37	16	583	-	-	-	- -	4	1	-	-	-	- -	54	11,707 9 0
-	2	-	- -	- -	9	8	33	15	582	-	-	-	- -	4	1	-	-	-	- -	44	10,194 8 0
1	1	-	- -	11	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	36	12,210 5 1
-	2	-	- -	- -	9	10	36	16	583	-	-	-	- -	4	1	-	-	-	- -	44	10,336 8 0
-	2	-	- -	- -	9	9	32	16	579	-	-	-	- -	4	1	-	-	-	- -	49	10,737 0 0
-	2	-	- -	- -	10	8	39	16	581	-	-	-	- -	4	1	-	-	-	- -	49	10,964 8 0
-	2	-	- -	- -	8	9	32	14	581	-	-	-	- -	4	1	-	-	-	- -	79	12,525 0 0
-	2	-	- -	- -	10	9	37	16	581	-	-	-	- -	4	1	-	-	-	- -	49	10,967 0 0
-	2	-	- -	- -	10	11	36	16	582	-	-	-	- -	4	1	-	-	-	- -	79	12,806 8 0
1	1	-	- -	11	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	36	12,618 0 6
-	2	-	- -	- -	9	8	36	16	584	-	-	-	- -	4	1	-	-	-	- -	79	11,306 0 0
-	2	-	- -	- -	9	9	36	16	581	-	-	-	- -	4	1	-	-	-	- -	44	8,882 0 0
-	1	-	- -	- -	8	9	35	16	578	-	-	-	- -	4	1	-	-	-	- -	44	9,041 0 0
-	2	-	- -	- -	10	10	36	16	579	-	-	-	- -	4	1	-	-	-	- -	79	11,650 0 0
-	2	-	- -	- -	9	10	33	17	578	-	-	-	- -	4	1	-	-	-	- -	44	9,189 14 0
-	2	-	- -	- -	9	9	34	16	576	-	-	-	- -	4	1	-	-	-	- -	44	8,785 0 0
1	1	-	- -	11	-	-	- -	-	- -	-	-	-	- -	-	-	-	-	-	- -	36	10,642 11 2

(continued)

NAMES OF CORPS.	WHERE STATIONED.	EUROPEANS. Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Enfigns.	Chaplains.	Surgeons.	Aſſiſtant Surgeons.	Cadets.	Deputy Commiſſaries of Ordnance.	Conductors of Ordnance.
NATIVE INFANTRY 6th Brigade 15th Battalion	Midnapore	-	-	-	-	1	8	-	-	-	-	1	-	-	-
- - - - - - - - 24th - - -	Berhampore	-	-	-	-	1	8	-	-	-	-	1	-	-	-
- - - - - - - - 25th - - -	Dacca	-	-	-	-	1	9	-	-	-	-	1	-	-	-
- - - - - - - - 28th - - -	Berhampore	-	-	-	1	V	8	-	-	-	-	1	-	-	-
- - - - - - - - 29th - - -	Midnapore	-	-	-	-	1	7	-	-	-	-	1	-	-	-
- - - - - - - - 34th - - -	Camp Iſlamabad	-	-	-	-	1	9	-	-	-	-	1	-	-	-
- - - - Brigade Staff - - - - - -	Berhampore	-	1	1	1	1	2	-	-	-	-	-	-	-	-
Corps of Hill Rangers - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	-
Eſcort with the Reſident at Hyderabad - - -	- - - - -	-	-	-	-	-	2	-	-	-	-	-	-	-	-
Eſcort with the Reſident at the Court of Scindia - -	- - - - -	-	-	-	-	-	2	-	-	-	-	-	-	-	-
Andaman Iſlands - - - - - - - -	- - - - -	-	-	-	1	-	1	-	1	-	-	1	-	-	-
Calcutta European Militia - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reſidency of Fort Marlbro' - - - - -	- - - - -	-	-	-	-	-	4	3	5	-	1	-	-	-	-
Detachment at Prince of Wales Iſland - - -	- - - - -	-	-	-	-	1	3	1	-	-	-	2	-	-	-
Engineer Corps - - - - - - - -	- - - - -	-	-	1	-	2	7	-	5	-	-	-	-	-	-
General Staff - - - - - - - - -	- - - - -	1	1	2	2	4	8	-	-	7	-	1	-	-	-
CANTONMENT of Barrackpore - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	-
- - - - Berhampore - - - - - -	- - - - -	-	-	-	-	-	1	-	1	-	-	-	-	-	-
- - - - Dinapore - - - - - -	- - - - -	-	-	-	-	1	1	-	-	-	-	-	-	-	-
- - - - Midnapore - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	-
GARRISON of Monghyr - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	1	-	-	-
- - - - of Fort William - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	1	1	-	-	-
- - - - of Buxar - - - - - - -	- - - - -	-	-	-	-	1	-	-	-	-	-	1	-	-	-
- - - - of Chunar - - - - - - -	- - - - -	-	-	-	-	1	1	-	-	-	-	-	-	-	-
Arſenal in Fort William - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	4
Expenſe MAGAZINE in Fort William - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	2
- - - - - - at Berhampore - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	1
- - - - - - at Midnapore - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	1
- - - - - - at Dinapore - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	1
- - - - - - at Monghyr - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	2
- - - - - - at Chunar - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	4
- - - - - - at Buxar - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	1
- - - - - - at Cawnpore - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	2
- - - - - - at Futty-Ghur - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	1	2
Medical Department - - - - - - -	- - - - -	-	-	-	-	-	2	-	1	-	9	24	-	-	-
MILITARY Auditor General's Office - -	Fort William	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- - - - Paymaſter General's Office - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- - - - Adjutant General's Office - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- - - - Quarter-maſter General's Office - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Military Board Office - - - - - -	- - - - -	-	-	-	-	-	1	-	-	-	-	-	-	-	-
- - - - Surveyor General's Office - -	- - - - -	-	-	-	-	-	2	-	1	-	-	-	-	-	-
Judge Advocate General's Office - - - -	- - - - -	-	-	-	-	-	2	-	-	-	-	-	-	-	-
Supernumeraries in Fort William - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corps of European and Native Invalids - - -	- - - - -	-	-	-	-	3	8	-	-	-	-	-	-	-	-
Penſions - - - - - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Invalids, Native, holding Lands in Boglepore and Bahar	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
885 Children under the care of the Orphan Society -	- - - - -	-	-	-	-	-	-	-	-	-	-	1	-	-	-
Boats - - - - - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
King's Troops - - - - - - - - -	- - - - -	-	-	-	-	4	15	-	4	1	1	1	-	-	-
Contracts and other Services performed by Agreements	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commiſſion on the Revenues - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Off-Reckonings - - - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Military Charges not fixed in their nature and amount -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Officers Supernumerary, or employed out of the Line, and whoſe Names are not included under the fixed Eſtabliſhments above mentioned - - - -	- - - - -	-	2	-	1	-	3	-	-	-	14	32	-	-	-
		1	10	17	24	123	496	30	27	8	53	106	-	6	20

No. 53—*continued.*

Civil Servants in Military Employments.	European and Native Assistant Clerks and Servants employed in Military Offices.	NATIVES. Subadars and Ruffaldars.	Jemautdars.	Havildars and Duffadars.	Drummers and Trumpeters.	Rank and File.	Seraogs.	First Tindals.	Second Tindals.	Gun Lascars.	Sircars.	Native Doctors.	Horses.	Elephants.	Camels.	Bullocks.	Artificers, Double bearers, and Camp Followers of all description receiving Pay.	MONTHLY EXPENSES IN SONAUT RUPEES.
-	-	10	9	32	16	576	-	-	-	-	4	1	-	-	-	-	44	9,586 0 0
-	-	9	8	39	16	582	-	-	-	-	4	1	-	-	-	-	59	9,817 0 0
-	-	10	10	34	16	580	-	-	-	-	4	1	-	-	-	-	59	11,073 8 0
-	-	10	8	38	16	582	-	-	-	-	4	1	-	-	-	-	49	9,607 8 0
-	-	9	9	32	16	583	-	-	-	-	4	1	-	-	-	-	74	10,178 1 0
-	-	8	9	33	16	584	-	-	-	-	4	1	-	-	-	-	64	11,038 9 0
1	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36	7,917 15 9
-	-	9	11	26	8	268	-	-	-	-	2	1	-	-	-	-	17	2,780 0 0
-	-	2	2	6	4	118	-	-	-	-	-	-	-	-	-	-	26	2,484 14 4
-	-	2	2	8	4	144	-	-	-	-	-	-	-	-	-	-	37	3,172 0 0
-	-	1	2	4	1	120	-	-	-	-	1	1	-	-	-	-	420	8,706 15 5
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	934 0 0
-	-	4	4	25	8	477	1	2	2	56	-	1	-	-	-	-	28	11,561 3 4
-	-	2	3	12	6	252	1	2	2	5	-	3	-	-	-	-	68	7,555 5 0
-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	10,730 14 8
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	19,953 6 1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	682 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81	1,183 9 0
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	1,649 1 0
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	613 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	699 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	353	6,245 4 1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	1,933 3 8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40	3,813 13 4
1	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	792	2,532 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107	1,364 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	583 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25	577 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	358 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63	859 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237	2,300 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	246 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	1,259 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	1,086 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	36,827 14 5
1	12	-	-	-	-	18	-	-	-	-	-	-	-	-	-	-	- -	7,325 13 1
-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	6,412 0 0
-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	3,892 0 0
-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	3,301 9 8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	3,405 0 0
-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,884 0 0
-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	2,768 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	2,637 0 0
62	-	-	-	-	-	80	-	-	-	-	-	-	-	-	-	-	73	23,233 14 0
27	8	239	-	-	49	60	156	34	1,668	2	3	8	15	2	-	-	-	-	134 13 10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	20,531 10 8
-	-	-	-	-	278	215	488	2	1,221	25	27	52	22	-	-	-	- -	6,717 5 7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	2,520 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	165	21,487 2 8
40	3	397	22	-	-	-	-	-	-	-	-	-	-	175	75	3,609	- -	82,878 12 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	14,055 11 7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	30,021 2 8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	117,214 12 3
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	4,256 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,385	11,21,014 12 9
12	256	682	639	2,025	652	15,692	59	104	144	1,824	152	42	137	175	75	3,609		

Appendix, No. 53--*continued.*

UPON the within GENERAL ABSTRACT the Letter V denotes a Vacancy in the Rank to which the Letter is annexed.

The rank of the Officers which will be found oppoſite to the Title of the reſpective Corps is not uniformly the rank eſtabliſhed for theſe Corps. For example, a Battalion of Native Infantry has not a Major upon its Eſtabliſhment, but ſeveral Native Battalions are commanded by Majors, who receive only the Pay and Allowances of Captains, and are to all intents and purpoſes Captains in their own Corps, although Majors in the Army.

In ſome caſes there will be found Figures in the Money Column only; and in other caſes not ſo many Perſons as were actually employed. For example, in the Adjutant General's Office no Officer will be found in the Columns oppoſite to this Head, becauſe they are expreſſed effective elſewhere, the Adjutant General and his Deputy being entered effective under the Head "General Staff." A contrary plan would have given a falſe total of the Effectives, or have occaſioned additional columns for Non-effective Staff, which would have rendered the Abſtract intricate.

THE number of Perſons in the Company's Military Serivce on the Bengal Eſtabliſhment, on the 30th of April 1793, was as follows:

European Commiſſioned and Warrant Officers, including all the Names upon the Liſt of the Army	901	
——— Non-commiſſioned Officers, Rank and File, including Invalids and Supernumeraries	4,544	
		5,445 Europeans.
Natives, Commiſſioned, Non-commiſſioned Officers, Rank and File, including Invalids and Supernumeraries	29,690	
——— Artillery Laſcars, including Serangs and Tindals	2,111	
——— Camp Followers of all deſcriptions who receive Pay, including Artificers, Sircars, and Black Doctors	8,579	
		40,380 Natives.
Total, Europeans and Natives		45,825.

Horſes, Elephants, Camels, and Bullocks	4,396.	
The Annual Amount is — Sonaut Rupees		1,34,52,177 9 —
Deduct the Amount ſtated in Page 62, under the Head Detachment at Fort Marlborough, the Charges of that Detachment having hitherto been defrayed by the Reſidency at Fort Marlborough, and not brought to account on the Military Books of Bengal, per Month S[t] R[s] 11,961. 3. 4. — or per Annum —	1,43,534 8	
Deduct alſo the Amount of Military Charges annually transferred to the Civil Department, on account of Eſcorts with the Reſidents at Foreign Courts	50,741 4	
		1,94,275 12 —
Total probable Expenſe for the Official Year 1794-5 — Sonaut Rupees		1,32,57,901 13 —

King's Troops	2,57,846 — —	
Company's Troops	1,30,00,055 13 —	
Total as above — Sonaut Rupees		1,32,57,901 13 —

Or Sicca Rupees one Crore, twenty-ſix Lacks, eighty-ſix thouſand four hundred and forty, eight Annas, and ſix Pice (Sicca Rupees 1,26,86,440. 8. 6.)

Fort William,
Military Aud[r]. Gen[l]. Office,
20th July 1794.

(Signed) *John Murray,*
Mil[y]. Aud[r]. Gen[l].

Stated and Checked by
James Lockhart,
Aſſiſtant and Accountant.

East India Houſe,
4th May 1810.

(A true Copy.)
William Wright,
Auditor of India Accounts.

MADRAS ARMY.

1794.

GENERAL ABSTRACT of the STRENGTH and MONTHLY

Page	CORPS, &c.	WHERE STATIONED.	EUROPEANS.																	
			Colonels	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Cornets and Enfigns.	Cadets.	Chaplains.	Commissaries of Ordnance	Deputy Com.ry of Ordnance	Inspector of Ordnance.	Conductors of Ordnance.	Physician General.	Chief Surgeon.	Head Surgeons.	Surgeons.	Assistant Surgeons.	Civil Servants in Military Employs.	Other Establishments.	Sergeants.
1	BODY GUARD - - { one Troop - - - / one Company - - }	Madras - -	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	2
2	NATIVE CAVALRY - First Regiment - -	Arcot - - -	-	-	1	-	6	-	3	-	-	-	-	-	-	-	-	-	-	1	-	-	4
3	- - - - - - Second ditto - - -	Connatore -	-	-	1	-	5	-	4	-	-	-	-	-	-	-	-	-	-	1	-	-	4
4	- - - - - - Third ditto - - -	Tachenore -	-	-	1	-	5	-	3	-	-	-	-	-	-	-	-	-	-	1	-	-	4
5	- - - - - - Fourth ditto - - -	Arcot - - -	-	-	1	-	6	-	3	-	-	-	-	-	-	-	-	-	-	1	-	-	3
6	- - - - - - Fifth ditto - - -	{Chimundulum / Plain - -}	-	-	1	-	5	-	3	-	-	-	-	-	-	-	-	-	-	1	-	-	1
7 8	} ARTILLERY - - First Battalion - -	Mount - -	-	1	1	5	10	10	-	-	-	-	-	-	-	-	-	1	1	-	-	-	31
9 10	} - - - - - - Second Batt.n. 4 Comp.s	Trichinopoly -	-	1	1	4	8	8	-	-	-	-	-	-	-	-	-	1	1	-	-	-	21
11	EUROPEAN INF.y. - First Battalion - -	Vellore - -	-	1	1	8	9	-	2	-	-	-	-	-	-	-	-	1	1	-	-	-	24
12	- - - - - - Second ditto - - -	Fort St. George	-	1	1	8	9	-	4	-	-	-	-	-	-	-	-	1	1	-	-	-	24
13	- - - - - - Third ditto - - -	Pondicherry -	-	1	1	8	10	-	5	-	-	-	-	-	-	-	-	1	-	-	-	-	25
14	- - - - - - Fourth ditto - - -	Ellore - - -	-	1	1	8	11	-	5	-	-	-	-	-	-	-	-	2	1	-	-	-	24
15	NATIVE INFANTRY / First Brigade - - - First Battalion - -	{ Island of / Seringham }	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
16	- - - - - - Fourth ditto - -	Ryacotah - -	-	-	-	1	7	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
17	- - - - - - Fifth ditto - - -	Trichinopoly -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
18	- - - - - - Twenty-second ditto	Sunkerrydroog -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
19	- - - - - - Twenty-third ditto -	Ahtoor - -	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
20	- - - - - - Thirty-first ditto -	Trichinopoly -	-	-	-	1	8	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
21	- - - First Brigade Staff - - -	Trichinopoly -	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Second Brigade - - Sixth Battalion - -	Amboor - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
23	- - - - - - Fourteenth ditto -	Tiagar - -	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
24	- - - - - - Fifteenth ditto - -	Kolnagherry -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
25	- - - - - - Sixteenth ditto - -	Vellore - -	-	-	-	1	6	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
26	- - - - - - Seventeenth ditto -	Pondicherry -	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
27	- - - - - - Twenty-fifth ditto -	Salem - - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
28	- - - Second Brigade Staff - - -	Pondicherry -	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Third Brigade - - Second Battalion -	Tanjore - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
30	- - - - - - Seventh ditto - -	Kytar - - -	-	-	-	1	7	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
31	- - - - - - Ninth ditto - - -	Madura - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
32	- - - - - - Thirteenth ditto -	Dindigul - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
33	- - - - - - Twenty-first ditto -	Palamcotah -	-	-	-	1	7	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
34	- - - - - - Twenty-fourth ditto	Tanjore - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
35	- - - Third Brigade Staff - - -	Palamcotah -	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Fourth Brigade - - Eighth Battalion -	Samulcotah -	-	-	-	1	7	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
37	- - - - - - Eleventh ditto - -	Ellore - - -	-	-	-	1	7	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
38	- - - - - - Twelfth ditto - -	Masulipatam -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
39	- - - - - - Eighteenth ditto -	Arka - - -	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
40	- - - - - - Twenty-sixth ditto -	Caffimcotah -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
41	- - - - - - Twenty-seventh ditto	Chicacole - -	-	-	-	1	7	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
42	- - - Fourth Brigade Staff - -	Chicacole - -	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Fifth Brigade - - Third Battalion - -	Madras - -	-	-	-	1	6	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	3
44	- - - - - - Nineteenth ditto -	Ditto - - -	-	-	-	1	6	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
45	- - - - - - Twentieth ditto - -	Ditto - - -	-	-	-	1	6	-	2	-	-	-	-	-	-	-	-	-	1	-	-	-	3
46	- - - - - - Tenth ditto - - -	Ongole - -	-	-	-	1	7	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
47	- - - - - - Thirtieth ditto - -	Tunacondah -	-	-	-	1	8	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
48	- - - - - - Thirty-second ditto	Wallajahbad -	-	-	-	1	8	-	1	-	-	-	-	-	-	-	-	-	1	-	-	-	3
49	- - - Fifth Brigade Staff - - -	Madras - -	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Corps of Engineers - - - - - - at different Stations - -		-	1	1	4	8	-	4	-	-	-	-	-	-	-	-	-	-	-	2	-	-
51	Corps of Pioneers - - - - - -	Pondicherry -	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	6
52 53	{ Nabob's Sepoys - - in the Ceded Districts - -		-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	Supernumeraries - - - - - - Ramnaad and Shevelepotore -		1	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
54	General Staff - - - - - - - -	Fort St. George	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
		Ditto - - -	1	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-

No. 54.

EXPENSE of the MADRAS ARMY, as the same stood on the 30th April 1794.

Corporals.	Drummers and Fifers.	Privates.	NATIVES. Subadars.	Jemidars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Serangs.	First Tindals.	Second Tindals.	Lascars.	Conicoplies.	Native Doctors.	Artificers, &c.	Office Establishment.	Puckally Men.	Horses.	MONTHLY EXPENSE IN STAR PAGODAS.
-	-	-	2	5	10	9	4	133	7	1	-	-	-	-	1	1	11	-	3	87	1,608 23 1
-	-	-	7	18	24	24	6	240	12	6	-	-	-	-	2	1	109	-	6	72	3,118 13 31
-	-	-	7	19	24	24	6	360	12	6	-	-	-	-	2	1	329	-	6	189	3,857 32 13
-	-	-	7	18	25	24	6	360	12	5	-	-	-	-	2	1	592	-	6	398	5,331 29 74
-	-	-	7	18	24	24	6	240	12	6	-	-	-	-	2	1	112	-	6	71	2,973 27 30
-	-	-	7	18	24	24	6	247	12	6	-	-	-	-	2	1	105	-	6	74	2,860 12 20
26	15	383	-	-	-	-	-	-	-	-	15	30	29	1,173	2	-	35	-	28	-	5,967 19 75
20	9	310	-	-	-	-	-	-	-	-	12	24	24	676	2	-	28	-	20	-	4,535 18 31
32	16	654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	16	-	3,525 30 72
32	16	575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	16	-	3,331 8 32
32	17	698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	16	-	3,983 11 72
32	18	602	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	18	-	4,082 0 16
-	2	-	8	8	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,853 38 75
-	2	-	8	9	32	31	8	536	47	-	-	-	-	-	2	1	9	-	8	-	1,933 24 35
-	2	-	8	9	40	39	8	543	50	-	-	-	-	-	2	1	9	-	8	-	1,905 0 75
-	2	-	9	8	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,867 24 75
-	2	-	7	8	32	32	8	540	44	-	-	-	-	-	2	1	9	-	8	-	1,812 14 35
-	2	-	8	8	39	40	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,979 12 55
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	357 26 20
-	2	-	8	9	32	32	8	542	50	-	-	-	-	-	2	1	9	-	8	-	1,743 39 75
-	2	-	9	8	32	32	8	532	41	-	-	-	-	-	2	1	9	-	8	-	1,662 17 35
-	2	-	9	9	32	32	8	541	50	-	-	-	-	-	2	1	9	-	8	-	1,930 36 75
-	2	-	9	9	32	32	10	543	50	-	-	-	-	-	2	1	9	-	8	-	1,665 30 55
-	2	-	7	8	32	32	8	531	50	-	-	-	-	-	2	1	9	-	8	-	1,724 38 35
-	2	-	8	8	32	32	8	519	50	-	-	-	-	-	2	1	9	-	8	-	1,860 12 75
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-	2	-	7	9	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,850 3 75
-	2	-	8	8	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,866 9 15
-	2	-	8	9	32	32	8	542	50	-	-	-	-	-	2	1	9	-	8	-	1,903 39 75
-	2	-	9	9	40	40	8	536	50	-	-	-	-	-	2	1	9	-	8	-	1,921 35 75
-	2	-	9	10	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,915 35 35
-	2	-	9	9	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,874 3 75
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294 26 20
-	2	-	9	9	32	32	8	521	50	-	-	-	-	-	2	1	9	-	8	-	1,849 8 35
-	2	-	9	9	32	32	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,909 14 35
-	2	-	9	8	38	37	8	544	50	-	-	-	-	-	2	1	9	-	8	-	1,746 38 75
-	2	-	9	8	38	37	8	544	50	-	-	-	-	-	2	1	9	-	8	-	2,252 34 35
-	2	-	9	8	32	36	8	541	50	-	-	-	-	-	2	1	9	-	8	-	3,010 38 35
-	2	-	8	8	37	37	8	543	50	-	-	-	-	-	2	1	9	-	8	-	1,882 19 35
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-	2	-	8	8	32	32	8	523	49	-	-	-	-	-	2	1	9	-	8	-	1,682 28 55
-	2	-	8	8	32	32	8	534	50	-	-	-	-	-	2	1	9	-	8	-	1,765 10 55
-	2	-	9	9	40	40	8	537	50	-	-	-	-	-	2	1	9	-	8	-	1,818 15 55
-	2	-	9	8	37	40	8	539	50	-	-	-	-	-	2	1	9	-	8	-	1,728 5 75
-	2	-	10	12	40	39	8	540	50	-	-	-	-	-	2	1	9	-	8	-	2,002 21 55
-	2	-	8	8	40	40	8	542	48	-	-	-	-	-	2	1	9	-	8	-	1,760 27 55
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-	-	-	6	6	25	25	8	520	-	-	-	-	-	-	3	-	8	-	7	-	1,347 10 64
-	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138 14 9
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(continued)

Page	CORPS, &c.	WHERE STATIONED.	EUROPEANS.																				
			Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Cornets and Ensigns.	Cadets.	Chaplains.	Commissaries of Ordnance.	Deputy Com. of Ordnance.	Inspectors of Ordnance.	Conductors of Ordnance.	Physician General.	Chief Surgeon.	Head Surgeon.	Surgeons.	Assistant Surgeons.	Civil Servants in Military Employ.	Office Establishments.	Serjeants.
55	Invalids, European	at different Stations	-	2	2	5	10	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	163
56	Pensioners, Do	Do	-	-	-	4	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	25
63	Invalids, Native	Do	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Pensioners, Do	Do	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Cantonment, Arcot		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- - - Caffimcotah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- - - Connatore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	- - - Chimundulum Plain		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- - - Kytar		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- - - Secundermally		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- - - Pilney		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- - - Tachenore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	- - - St. Thomas's Mount		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- - - Wallajahbad		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	- - - Warriore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
	GARRISONS AND DEPARTMENTS.																						
67	Garrison - Ahtoor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	- - - Amboor		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- - - Arnee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68	- - - Arka		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- - - Bellumcondah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	- - - Chicacole		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
70	- - - Chingleput		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-	-
70	- - - Condapillee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
71	- - - Cuddalore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
71	- - - Dindigul		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
72	- - - Ellore		-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
72	- - - Ganjam		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
73	- - - Innacondah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74	- - - Fort St. George		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-
74	- - - Kiftnagherry		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
74	- - - Kungoondy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	- - - Madura		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-	-	-
75	- - - Muglatore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- - - Maſulipatam		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
76	- - - Namcaul		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	- - - Nagore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
77	- - - Negapatam		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	- - - Nellore		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
77	- - - Ongole		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
78	- - - Palamcotah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1	-	-	-
78	- - - Permacoil		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- - - Pettacotah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- - - Pinagra		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- - - Poliamcotah and Verdachillum		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	- - - Pondamallee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	- - - Pondicherry		-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
81	- - - Ramnaud		-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- - - Rampour		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- - - Rajamundry		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	- - - Ryacottah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	- - - Salem		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	- - - Samulcotah		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	- - - Sazerow		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- - - Sunkerrydroog		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	- - - Tiagar		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	- - - Trichinopoly		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	- - - Tanjore		-	-	-	-	-	-	1	-	-	-	-	-	-	-	1	1	1	1	-	-	-

No. 54—*continued.*

NATIVES.																							MONTHLY EXPENSE IN STAR PAGODAS.
Corporals.	Drummers and Fifers.	Privates.	Subadars.	Jemautdars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Serangs.	Firſt Tindals.	Second Tindals.	Lafcars.	Conicoplies.	Native Doctors.	Artificers, &c.	Office Eſtabliſhment.	Puckally Men.	Horſes.			
35	19	262	-	-	- -	- -	- -	- -	- -	-	-	-	-	- -	-	-	- -	-	-	- -			3,016 19 16
5	8	166	-	-	- -	- -	- -	- -	- -	-	-	-	-	- -	-	-	- -	-	-	- -			789 0 0
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Page	GARRISONS AND DEPARTMENTS.	WHERE STATIONED.	EUROPEANS. Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Cornets and Enfigns.	Cadets.	Chaplains.	Commiffaries of Ordnance.	Deputy Com. of Ordnance.	Inſpectors of Ordnance.	Conductors of Ordnance.	Phyſician General.	Chief Surgeon.	Head Surgeon.	Surgeons.	Aſſiſtant Surgeons.	Civil Servants in Military Employ.	Office Eſtabliſhment.	Serjeants.
86	- - - Trippaſſore - - - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- - - Timerycotah - - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	- - - Vellum - - - - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- - - Vizianagarum - - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87	- - - Vellore - - - - -	- - - - - -	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- - - Veerabuddderdroog - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	- - - Vizagapatam - - - -	- - - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	ORDNANCE DEPARTMENT. Arſenal - - at	Fort St. George	-	-	-	-	-	-	-	-	-	2	1	-	4	-	-	-	-	-	-	-	-
	Laboratory - - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	- - - - Expenſe Magazine - -	Mount - -	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	-	-
90	- - - - - - Magazine - -	Vellore - -	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-
90	- - - - - - - Magazine - -	Trichinopoly -	-	-	-	-	-	-	-	-	-	1	1	1	2	-	-	-	-	-	-	-	-
91	- - - - - - - Magazine - -	Tanjore - -	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-
91	- - - - - - - Magazine - -	Maſulipatam -	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-
91	- - - - - - - Magazine - -	Kiſtnagherry -	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-
92	- - - - - - - Magazine - -	Vizagapatam -	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
92	- - - Conductors of Stores at different Stations - -		-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-
95	MEDICAL DEPARTMENT - at different Stations - -		-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	4	2	3	-	-	-
95	MALE ASYLUM - - - - - -	Madras - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	MILITARY OFFICES. Military Auditor General - -	Fort St. George	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	-
96	Military Paymaſter General -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2	-	-
96	- - - Adjutant General - - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	-
97	- - - Quarter-maſter General - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-
97	- - - Muſter-maſter General - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- - - Judge Advocate General - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	- - - Military Board - - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
98	- - - Military Storekeeper - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
99	- - - Garriſon Storekeeper - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
99	- - - Agent for Bullocks - -	Ditto - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
99	- - - Agents for purchaſing Horſes	Hyderabad and Arcot	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	- - - Commiſſary Genl. of Grain, &c.	Fort St. George	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
	Contracts and Services performed by Agreement	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commiſſion on the Revenues to Field Officers	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Charges under various Heads not fixed in their Nature and Amount - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	KING's TROOPS.																						
255 261	19th Regiment of Lt Dragoons - - -	Seringham -	-	1	1	2	10	-	3	Qr. Mrs. 6	-	-	-	-	-	-	-	-	1	1	-	-	24
156 262	36th Regiment of Foot - - - -	Warriore - -	-	-	-	5	17	-	4	-	-	-	-	-	-	-	-	-	1	2	-	-	40
157 263	52d Regiment of Foot - - - -	Poonamallee -	-	-	1	4	15	-	7	-	-	-	-	-	-	-	-	-	1	1	-	-	40
158 264	71ſt Regiment of Foot - - - -	Secundermally	-	1	1	7	16	-	7	-	1	-	-	-	-	-	-	-	1	2	-	-	40
159 265	72d Regiment of Foot - - - -	Wallajahbad -	-	1	1	5	14	-	2	-	1	-	-	-	-	-	-	-	1	1	-	-	40
160 266	73d Regiment of Foot - - - -	Pondicherry -	-	-	-	5	17	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	40
167 269	Detachment of Royal Artillery - -	Pondicherry & Negapatam	-	-	-	3	2	3	-	-	-	-	-	-	-	-	-	-	1	1	-	-	6
168 270	74th Regiment of Foot - - - -	Tanjore - -	-	1	1	4	13	-	4	-	-	-	-	-	-	-	-	-	1	2	-	-	40
171	GENERAL STAFF - - - - -	Madras - -	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-
	GRAND TOTAL of the Strength and Monthly Expenſe of the Madras Army - -	- - - - -	6	18	24	125	423	21	104	6	7	4	2	6	24	1	1	4	25	62	20	20	742

ANNUAL AMOUNT - - - - - - - - - - Star Pagodas, Thirty-ſix Lacks, Forty-nine Thouſand, Five Hundred and Thirteen,

In the Statement, Page 102, the Sum ſtated as Gratuity to Field Officers is the Amount diſtributed for the year 1792-3, which was inſerted, as Auditor General's Office when the Statement was cloſed.—It has been received on 15th inſtant, ſince the Totals of the Statement were made up.

East India Houſe,
4th May 1810.

No. 54—*continued.*

Corporals.	Drummers and Fifers.	Privates.	NATIVES. Subadars.	Jemautdars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Serangs.	First Tindals.	Second Tindals.	Lascars.	Conicoplies.	Native Doctors.	Artificers, &c.	Office Eſtabliſhments.	Puckally Men.	Horſes.	MONTHLY EXPENSE IN STAR PAGODAS.
-	-	-	-	-	-	-	-	-	-	-	-	-	1	6	-	-	-	-	-	-	106 15 32
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50	22	559	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	20	-	4,460 32 37
50	22	659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	20	-	4,044 41 41
50	22	471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	20	-	3,646 17 58
6	4	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	5	-	1,314 36 43
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544	331	7,373	584	563	2,029	1,664	336	21,060	1,646	30	66	58	179	4,051	86	36	2,705	474	583	1,122	3,04,126 5 4

Eighteen Fanams, and Forty-eight Cash - - -

GENERAL ABSTRACT of the STRENGTH and MONTHLY EXPENSE of the

CORPS, &c.			WHERE STATIONED.	EUROPEANS.															
				Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Enfigns.	Cadets.	Chaplains.	Phyfician General.	Head Surgeon.	Hofpital Surgeons.	Surgeons.	Aſſiſtant Surgeons.	Civil Servants and others in Military Employments.	Conductors.
BATTALION of ARTILLERY		1ſt and 2d Companies	Bombay	-	1	-	2	4	4	-	-	-	-	-	-	1	-	-	-
		3d and 4th Companies	Malabar Province	-	-	1	2	4	4	-	-	-	-	-	-	-	1	-	-
		5th Company	Divided	-	-	-	1	2	1	-	-	-	-	-	-	-	-	-	-
EUROPEAN INFANTRY		1ſt Battalion	Cannanore	1	1	1	7	9	-	5	-	1	-	-	-	1	1	-	-
		2d Battalion	Bombay	1	1	-	8	11	-	2	-	1	-	-	-	1	1	-	-
NATIVE INFANTRY	1ſt Brigade	1ſt Battalion	Poodiangurry	-	-	-	1	9	-	-	-	-	-	-	-	-	1	-	-
		2d Battalion	Cherrypoolcherry	-	-	-	1	6	-	3	-	-	-	-	-	-	1	-	-
		3d Battalion	Calicut	-	-	-	1	6	-	1	-	-	-	-	-	-	1	-	-
		4th Battalion	- D°	-	-	-	1	6	-	2	-	-	-	-	-	-	1	-	-
		5th Battalion	Bombay	-	-	-	1	6	-	2	-	-	-	-	-	-	-	-	-
		6th Battalion	Tellicherry	-	-	-	1	6	-	2	-	-	-	-	-	-	1	-	-
		Brigade Staff	Divided	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
	2d Brigade	7th Battalion	Arriacottah	-	-	-	1	6	-	2	-	-	-	-	-	1	-	-	-
		8th Battalion	Surat	-	-	-	1	6	-	4	-	-	-	-	-	1	-	-	-
		9th Battalion	Bombay	-	-	-	1	6	-	2	-	-	-	-	-	1	-	-	-
		10th Battalion	Paulgautcherry	-	-	-	1	6	-	2	-	-	-	-	-	1	-	-	-
		11th Battalion	Bombay	-	-	-	1	6	-	2	-	-	-	-	-	1	-	-	-
		12th Battalion	Cannanore	-	-	-	1	6	-	1	-	-	-	-	-	1	-	-	-
		Brigade Staff	Divided	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-
	Marine Battalion			-	-	-	1	6	-	-	-	-	-	-	-	-	-	-	-
	Detachment		at Poonah	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
The Honourable the Governor's Peons			Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineer Corps			Divided	-	1	1	2	4	-	4	1	-	-	-	-	-	-	-	-
General Staff				-	1	1	-	-	-	-	-	-	-	-	-	-	-	3	-
Provincial Staff for the Troops in the Malabar Province				-	-	-	-	-	-	-	-	-	-	-	-	1	2	-	
GARRISON STAFF			Bombay	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-	
			Tellicherry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Tannah	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
			Paulgautcherry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Surat	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	
			Cannanore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Mahé	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Carrinja	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MEDICAL DEPARTMENT			Divided	-	-	-	-	-	-	-	-	-	1	1	5	2	19	4	

No. 55.

BOMBAY ARMY, as nearly as the same can be ascertained to have stood on the 30th April 1794.

EUROPEANS			NATIVES.																	CATTLE			MONTHLY EXPENSE IN BOMBAY RUPEES.
Serjeants.	Drummers and Fifers.	Rank and File.	Captains of Topasses.	Commandants.	Subadars.	Jemautdars.	Havildars.	Drummers and Fifers.	Rank and File.	Topasses.	Adjutant of Militia.	Serangs.	First Tindals.	Second Tindals.	Lascars.	Purvoes and other Writers.	Doctors.	Artificers.	Watermen, Washermen, Sweepers, Doolie Bearers, Coolies, Bullock and Elephant Drivers, and every other description of Followers not before specified.	Elephants.	Pack and Draft Bullocks.	Buffaloes.	
13	4	197	-	-	-	-	-	-	-	-	-	6	10	12	291	4	1	-	34	-	-	-	8,166 1 46
8	4	110	-	-	-	-	-	-	-	-	-	4	8	8	224	-	-	-	16	-	-	-	7,524 0 81
4	2	55	-	-	-	-	-	-	-	-	-	-	2	-	45	2	-	-	9	-	-	-	1,783 2 69
24	16	583	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62	-	-	-	19,403 1 08
24	16	621	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	15,024 3 59
5	-	-	-	-	9	8	34	16	559	-	-	-	-	-	-	3	1	-	11	-	-	-	7,583 1 03
5	-	-	-	1	8	8	32	19	619	-	-	-	-	-	-	3	1	-	71	-	-	-	10,479 1 80
5	-	-	-	1	8	8	32	18	575	-	-	-	-	-	-	3	1	-	11	-	-	-	7,083 1 38
5	-	-	-	-	8	8	32	16	568	-	-	-	-	-	-	3	1	-	11	-	-	-	6,941 0 83
5	-	-	-	-	8	8	32	20	590	-	-	-	-	-	-	3	1	-	11	-	-	-	5,530 0 73
6	-	-	-	-	8	8	32	16	555	-	-	-	-	-	-	3	1	-	11	-	-	-	7,081 1 07
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,610 2 18
5	-	-	-	-	8	8	32	16	575	-	-	-	-	-	-	3	1	-	10	-	-	-	7,445 2 26
5	-	-	-	1	10	10	40	20	668	-	-	-	-	-	-	3	1	-	13	-	-	-	6,430 1 18
5	-	-	-	-	8	8	33	16	572	-	-	-	-	-	-	3	1	-	11	-	-	-	5,715 2 93
5	-	-	-	-	9	8	32	16	561	-	-	-	-	-	-	3	1	-	11	-	-	-	7,306 1 78
5	-	-	-	-	8	8	32	16	568	-	-	-	-	-	-	3	1	-	11	-	-	-	5,598 2 83
5	-	-	-	-	8	8	32	19	568	-	-	-	-	-	-	3	1	-	12	-	-	-	7,149 1 58
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1,863 2 18
5	-	-	-	-	8	16	40	16	904	-	-	-	-	-	-	4	1	-	11	-	-	-	7,364 3 28
2	-	-	-	-	2	2	8	4	144	-	-	-	-	1	10	2	1	3	16	-	-	-	3,446 3 22
1	-	-	-	-	1	2	5	-	115	-	-	-	-	-	-	1	-	-	6	-	-	-	870 2 62
1	-	-	-	-	-	-	-	-	-	-	-	2	2	2	75	4	-	29	19	-	-	-	7,007 0 31
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,225 2 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	14	-	-	-	3,947 0 0
2	-	-	-	-	-	-	-	-	-	-	1	1	3	-	31	12	-	-	33	-	-	-	3,253 3 18
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	6	-	-	-	513 2 26
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	4	-	-	6	-	-	-	1,241 0 70
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	265 0 24
1	-	-	-	-	-	-	-	-	-	-	-	-	1	-	8	3	-	-	27	-	-	-	1,396 3 58
1	-	-	-	-	-	-	-	-	-	-	-	-	1	-	4	-	-	-	8	-	-	-	658 1 13
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69 3 20
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	2	-	-	-	80 3 41
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	1	-	10	-	-	-	16,989 2 60

CORPS, &c.	WHERE STATIONED.	EUROPEANS. Colonels.	Lieutenant Colonels.	Majors.	Captains.	Lieutenants.	Lieutenant Fire Workers.	Enfigns.	Cadets.	Chaplains.	Phyſician General.	Head Surgeon.	Hoſpital Surgeons.	Surgeons.	Aſſiſtant Surgeons.	Civil Servants and others in Military Employments.	Conductors.
DEPARTMENT of ORDNANCE — Arſenal	Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
DEPARTMENT of ORDNANCE — Magazine	Tannah	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
DEPARTMENT of ORDNANCE — Magazine	Surat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
DEPARTMENT of ORDNANCE — Magazine	Cannanore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
DEPARTMENT of ORDNANCE — Magazine	Calicut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
Building and repairing Fortifications, Magazines, Barracks, &c.	Divided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Military Auditor General's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Military Pay Office General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Quarter Maſter General's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Adjutant General's Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Military Board Office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Invalids	Divided	-	-	-	3	1	-	1	-	-	-	-	-		-	-	-
Penſioners — Male		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Penſioners — Female and Children		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supernumerary European and Native Officers		-	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Department of Commiſſary of Proviſions and Cattle		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Powder Works	Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracts and other Services performed by Agreement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges which cannot be brought under any fixed Eſtabliſhment		-	-	-	-	-	-	-	-	-		-	-	-	-	-	-
TOTAL of the COMPANY's TROOPS		2	8	6	38	118	9	35	1	2	1	1	5	7	35	19	8
TOTAL of the KING's TROOPS		-	2	1	10	27	-	3	-	-	-	-	-	2	4	-	-
GRAND TOTAL of the BOMBAY ARMY		2	10	7	48	145	9	38	1	2	1	1	5	7	39	19	8

The Total Number of Perſons in the Company's Military Pay upon the Bombay Eſtabliſhment, on

EUROPEANS { Commiſſioned Officers, Medical Department, and Civil Servants in Military Employments - - - - - -
Non-commiſſioned Officers, Rank and File, including Invalids and Penſioners - - - - - - - -

NATIVES - { Commiſſioned, Non-commiſſioned, Rank and File, including Invalids, Penſioners, Supernumeraries, and the Governor's Artillery Laſcars, Firemen, Pioneers, Serangs, Tindals, and ſuch of each deſcription as are on the Invalid or Penſion
Camp Followers of every deſcription who receive Pay, including Writers, Doctors, Artificers, Bullock and Elephant Drivers,

Elephants - - - - - - - - - -	4
Draft and Pack Bullocks - - - - - - - -	300
Buffaloes - - - - - - - - - -	48

The Annual Expenſe is 38,67,195 Rupees, 3 Quarters, 72 Reas; but ſince the 30th April 1794 Orders have been iſſued for raiſing two Local part of the Regular Troops that has taken place this ſeaſon, together with what has been incurred by the Detachment to the Cooley Country under of April 1795, may be fairly eſtimated at 44,00,000 Rupees, or thereabouts.

STAFF OFFICERS and others who appear in two or more places in the Statement, are inſerted in one Station only in the Abſtract; for example, of which ſtation he is inſerted in the line of General Staff, as Major.

Bombay, Military Auditor General's Office, the 6th January 1795.

No. 55—*continued.*

NATIVES.																				CATTLE			MONTHLY EXPENSE IN BOMBAY RUPEES.
Serjeants.	Drummers and Fifers.	Rank and File.	Captain of Topaſſes.	Commandants.	Subadars.	Jemautdars.	Havildars.	Drummers and Fifers.	Rank and File.	Topaſſes.	Adjutant of Militia.	Serangs.	Firſt Tindals.	Second Tindals.	Laſcars.	Purvoes and other Writers.	Doctors.	Artificers.	Waſhermen, Watermen, Sweepers, Doolie Bearers, Coolies, Bullock and Elephant Drivers; and every other deſcription of Followers not before ſpecified.	Elephants.	Pack and Draft Bullocks.	Buffaloes.	
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	95	112	-	-	-	19,749 1 79
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	4	12	-	-	-	190 0 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	16	13	-	-	-	738 0 14
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	29	43	-	-	-	3,725 2 71
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	20	23	-	-	-	1,625 1 17
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,153 2 06
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,930 0 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	9	-	-	12	-	-	-	1,602 2 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	2	-	-	-	730 0 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	4	-	-	-	960 0 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,225 0 0
18	2	37	1	-	33	35	111	2	297	3	-	-	-	-	1	3	-	-	7	-	-	-	6,296 1 10
8	-	17	-	7	19	34	59	3	199	17	-	2	1	6	27	4	1	1	2	-	-	-	2,811 0 03
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	513	-	-	-	2,094 2 04
-	-	- -	-	1	14	19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,132 2 70
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	164	4	300	-	3,329 2 0
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	22	-	-	48	462 1 91
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,488 3 94
-	-	- -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,200 3 52
174	44	1,622	1	11	177	206	618	233	8,636	20	1	15	28	29	720	124	17	197	1,467	-	-	-	2,81,498 0 13
80	44	965	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	128	-	-	-	40,768 1 18
254	88	2,587	1	11	177	206	618	233	8,636	20	1	15	28	29	720	124	17	197	1,595	4	300	48	3,22,266 1 31

the 30th April 1794, was, according to the Statement and Abſtract now exhibited, as follows:

- -	336	
- -	2,937	
	3,273	Total Number of Europeans.
Peons -	9,903	
Liſts -	792	
Waſhermen, Watermen, Sweepers, Women and Children on the Penſion Liſt, &c. &c. -	1,933	
	12,628	Total Number of Natives.
GRAND TOTAL of EUROPEANS and NATIVES - - - - - - - -	15,901	

Battalions of Native Infantry in the Malabar Province, which, with the Works carrying on there under the Engineer, and the relief of the principal Major Little in September and October laſt, the Expenſes of the Military Eſtabliſhments under this Preſidency for the Current Year, ending the 30th

8 Captains of the 1ſt European Battalion appear in the Statement, and only 7 in the Abſtract, the other being Deputy Adjutant General, in the rank

(Signed) *James Kerr,*
Mil^{y}. Aud^{r}. Genl.

East India Houſe,
4th May 1810.

(A true copy) *Wm Wright,*
Auditor of India Accounts.

GENERAL ABSTRACT of the STRENGTH and MONTHLY EXPENSE

Page.	CORPS AND ESTABLISHMENT.		STATIONS.	EUROPEAN COMMISSIONED & WARRANT												
				Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieut Fire Workers, and Cadets, Ensigns.	Quarter-masters of European Cavalry.	Chaplains.	Surgeons.	Assistant Surgeons.	Riding Masters.	Deputy Commissaries of Ordnance.	Conductors of Ordnance.	Civil Servants in Military Employments.
1	BODY GUARD		- - - - - - - - - - - -	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-
2	NATIVE CAVALRY.	1st Regiment	Shaharanpore	-	1	-	2	1	5	4	-	-	1	1	1	-	-	-
4		2d - D°	Muttra	-	-	1	2	1	5	5	-	-	1	1	1	-	-	-
6		3d - D°	Muttra and Bundlecund	-	1	1	2	1	6	5	-	-	-	1	1	-	-	-
8		4th - D°	Meerat and Bareilly	-	1	1	2	1	5	3	-	-	-	1	1	-	-	-
10		5th - D°	Pertaub Ghur and Bundlecund	-	1	1	2	1	6	3	-	-	1	1	1	-	-	-
12		6th - D°	Muttra and Bundlecund	-	1	1	2	1	6	4	-	-	1	1	1	-	-	-
14		7th - D°	Ghazepore	-	1	1	2	1	6	5	-	-	1	1	1	-	-	-
16		8th - D°	- D°	-	1	1	1	1	6	5	-	-	1	-	1	-	-	-
18		Staff	- - - - - -	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	ARTILLERY.	1st Battalion. 1st Company	Rewarree	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
20		2d - D°	Futty Ghur	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
21		3d - D°	Agra	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
22		4th 5th, 6th, & 7th D°	Fort William	-	-	-	2	2	6	2	-	-	-	-	-	-	-	-
23		Staff	- - - - - -	1	2	2	-	2	-	-	-	-	1	1	-	-	-	-
24		2d Battalion. 1st Company	Fort William	-	-	-	-	-	2	1	-	-	-	-	-	-	-	-
25		2d - D°	Agra	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
26		3d - D°	Fort William	-	-	-	1	1	1	1	-	-	-	-	-	-	-	-
27		4th - D°	Cawnpore	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-
28		5th, 6th and 7th D°	Fort William	-	-	-	-	1	5	-	-	-	-	-	-	-	-	-
29		Staff	- - - - - -	1	2	1	-	2	-	-	-	-	1	-	-	-	-	-
30		3d Battalion. 1st and 2d Companies	Cawnpore	-	-	-	1	1	4	-	-	-	-	-	-	-	-	-
31		3d and 4th - D°	Allahabad	-	-	-	1	2	4	-	-	-	-	-	-	-	-	-
32		5th - - - D°	Fort William	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-
33		6th - - - D°	Chunar	-	-	-	1	-	2	-	-	-	-	-	-	-	-	-
34		7th - - - D°	Fort William	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
35		Staff	- - - - - -	1	2	2	-	2	-	-	-	-	1	-	-	-	-	-
36		Golandaaze	Cawnpore	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
37		Experimental Horse	Nomilah	-	-	-	1	-	2	-	-	-	-	1	1	-	-	-
38	EUROPEAN INFANTRY REGIMENT		Dinapore	-	1	2	2	-	18	6	-	-	1	-	-	-	-	-
40	NATIVE INFANTRY.	1st Battalion 2d - D° - 1st Regiment	Jurrah near Mirzapore	-	1	-	2	1	9	-	-	-	1	-	-	-	-	-
41			Keitah near Bundlecund	-	1	1	2	-	9	-	-	-	1	-	-	-	-	-
42		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
43		1st Battalion 2d - D° - 2d Regiment	Barrackpore	-	-	1	4	-	11	1	-	-	-	-	-	-	-	-
44			- D°	-	1	-	2	-	9	-	-	-	-	-	-	-	-	-
45		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
46		1st Battalion 2d - D° - 3d Regiment	Dacca and Chittagong	-	1	1	4	-	9	1	-	-	-	-	-	-	-	-
47			Etaya and Shahabad	-	1	1	3	-	10	1	-	-	1	-	-	-	-	-
48		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
49		1st Battalion 2d - D° - 4th Regiment	Futty Ghur	-	1	-	3	1	11	2	-	-	-	-	-	-	-	-
50			Agra	-	1	1	3	-	10	1	-	-	1	-	-	-	-	-
51		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
52		1st Battalion 2d - D° - 5th Regiment	Midnapore	-	1	1	1	-	10	1	-	-	1	-	-	-	-	-
53			Cuttack	-	1	-	2	-	10	-	-	-	1	-	-	-	-	-
54		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
55		1st Battalion 2d - D° - 6th Regiment	Balasore and Jaggernaut	-	-	1	3	1	10	2	-	-	1	-	-	-	-	-
56			Cawnpore	-	1	1	2	-	11	-	-	-	1	-	-	-	-	-
57		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
58		1st Battalion 2d - D° - 7th Regiment	Kishengunge	-	1	1	1	1	9	1	-	-	1	-	-	-	-	-
59			Berhampore	-	1	-	2	-	10	2	-	-	1	-	-	-	-	-
60		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
61		1st Battalion 2d - D° - 8th Regiment	Rewarree	-	1	-	3	-	10	-	-	-	-	-	-	-	-	-
62			Cawnpore	-	1	1	3	1	10	1	-	-	1	-	-	-	-	-
63		Regimental Staff	- - - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-

No. 56.

of the BENGAL ARMY, as the same stood on the 30th Day of April 1807.

OFFICERS.				NATIVE OFFICERS AND PRIVATES.					GOLANDAAZE.			ARTILLERY LASCARS.				CATTLE.						TOTAL PER MONTH, SONAUT RUPEES.
European Assistants in Military Offices.	Serjeants.	Drummers & Trumpeters.	Rank and File.	Subadars.	Jemautdars.	Havildars.	Drummers & Trumpeters.	Rank and File.	Jemautdars.	Havildars.	Rank and File.	Serangs.	Tindals.	Lascars.	Native Doctors.	Horses.	Elephants.	Camels.	Bullocks.	Native Clerks and Servants in Military Offices.	Establishment of Artificers, Dooly Bearers, Syces, and Grass Cutters of the Cavalry Regiments, and all other Camp Followers receiving Pay.	
-	1	-	-	2	4	6	2	108	-	-	-	-	-	-	1	-	-	-	-	-	195	5,167 7 3
-	3	-	1	5	12	24	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	19,066 13 0
-	3	-	1	6	11	24	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	19,490 3 8
-	2	-	1	6	11	24	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	19,709 0 8
-	3	-	1	6	11	23	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	20,418 15 8
-	3	-	1	6	11	24	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	20,828 5 0
-	3	-	1	6	12	24	6	442	-	-	-	-	1	18	1	487	-	-	-	-	731	18,897 3 8
-	3	-	1	6	12	22	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	20,594 14 0
-	3	-	1	6	12	22	6	437	-	-	-	-	1	18	1	487	-	-	-	-	731	20,106 1 4
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,730 0 0
-	5	2	66	-	-	-	-	-	-	-	-	3	12	210	-	-	-	-	-	-	18	4,542 11 6
-	5	2	55	-	-	-	-	-	-	-	-	3	12	210	-	-	-	-	-	-	18	4,175 15 4
-	5	2	55	-	-	-	-	-	-	-	-	3	12	210	-	-	-	-	-	-	10	4,214 9 4
-	20	8	168	-	-	-	-	-	-	-	-	4	16	280	-	-	-	-	-	-	12	8,929 6 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,608 8 0
-	5	2	34	-	-	-	-	-	-	-	-	1	4	70	-	-	-	-	-	-	3	1,924 10 10
-	5	2	56	-	-	-	-	-	-	-	-	2	8	140	-	-	-	-	-	-	168	5,426 15 2
-	5	2	34	-	-	-	-	-	-	-	-	1	4	70	-	-	-	-	-	-	3	2,556 2 10
-	5	2	57	-	-	-	-	-	-	-	-	2	8	140	-	-	-	-	-	-	9	2,771 13 0
-	15	6	137	-	-	-	-	-	-	-	-	3	12	210	-	-	-	-	-	-	9	6,134 0 8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	4,287 14 0
-	10	4	114	-	-	-	-	-	-	-	-	7	28	490	-	-	-	-	-	-	185	9,680 12 0
-	10	4	61	-	-	-	-	-	-	-	-	5	20	350	-	-	-	-	-	-	23	7,156 0 6
-	5	2	52	-	-	-	-	-	-	-	-	1	4	70	-	-	-	-	-	-	3	2,327 3 10
-	5	2	53	-	-	-	-	-	-	-	-	2	8	140	-	-	-	-	-	-	12	3,396 11 8
-	5	2	43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1,415 3 4
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	4,500 12 0
-	-	-	-	-	-	-	-	-	5	40	540	-	-	-	1	-	-	-	-	-	40	6,548 0 0
-	6	1	50	-	-	1	-	25	-	-	-	1	2	24	-	-	-	-	-	-	336	6,606 1 2
-	57	22	233	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69	16,118 7 6
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	14,807 15 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	14,840 9 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,472 0 0
-	2	-	-	10	11	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	15	13,747 6 0
-	2	-	-	10	11	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	15	13,444 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	2,714 0 0
-	2	-	-	10	10	50	20	1,035	-	-	-	-	-	-	1	-	-	-	-	-	60	16,944 14 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	16,035 15 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,422 0 0
-	2	-	-	10	11	50	20	876	-	-	-	-	-	-	1	-	-	-	-	-	38	15,501 4 0
-	2	-	-	10	11	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	15,889 14 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,162 0 0
-	2	-	-	10	10	50	20	855	-	-	-	-	-	-	1	-	-	-	-	-	50	15,461 7 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,435 8 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,131 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	62	15,514 14 0
-	2	-	-	10	10	52	20	854	-	-	-	-	-	-	1	-	-	-	-	-	38	14,933 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,007 0 0
-	2	-	-	10	11	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	15,460 6 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,596 12 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,442 0 0
-	2	-	-	10	10	50	20	855	-	-	-	-	-	-	1	-	-	-	-	-	38	15,580 15 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	15,786 14 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,181 0 0

(continued)

Page.	CORPS AND ESTABLISHMENT.	STATIONS.	EUROPEAN COMMISSIONED & WARRANT: Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieut. Fireworkers, Ensigns, and Cadets.	Quarter-masters of European Cavalry.	Chaplains.	Surgeons.	Assistant Surgeons.	Riding Masters.	Deputy Commissaries of Ordnance.	Conductors of Ordnance.	Civil Servants in Military Employments.
64	NATIVE INFANTRY. 1st Battalion } 9th Regiment	Muttra	-	1	1	4	-	9	-	-	-	-	1	-	-	-	-
65	2d - Dº - }	Captn. Gunge, or Azimghur & Guckpore	-	1	1	3	-	9	2	-	-	-	1	-	-	-	-
66	Regimental Staff		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	1st Battalion } 10th Regiment	Meerat	-	-	1	3	-	10	1	-	-	-	1	-	-	-	-
68	2d - Dº - }	Rewarree	-	1	1	4	-	10	1	-	-	-	-	-	-	-	-
69	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
70	1st Battalion } 11th Regiment	Muttra	-	1	1	4	-	10	1	-	-	-	-	-	-	-	-
71	2d - Dº - }	- Dº	-	1	1	3	-	9	1	-	-	-	1	-	-	-	-
72	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
73	1st Battalion } 12th Regiment	Lucknow, Byramghaut and Secrora	-	1	-	4	-	11	1	-	-	-	1	-	-	-	-
74	2d - Dº - }	Seetapore	-	-	1	2	1	9	-	-	-	-	1	-	-	-	-
75	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
76	1st Battalion } 13th Regiment	Bareilly	-	1	1	4	-	11	1	-	-	-	1	-	-	-	-
77	2d - Dº - }	- Dº	-	1	-	4	-	11	-	-	-	-	1	-	-	-	-
78	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
79	1st Battalion } 14th Regiment	Barrackpore	-	1	-	3	-	11	-	-	-	-	1	-	-	-	-
80	2d - Dº - }	Lucknow	-	1	1	3	-	11	-	-	-	-	1	-	-	-	-
81	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
82	1st Battalion } 15th Regiment	Secrole	-	1	1	4	-	11	1	-	-	-	1	-	-	-	-
83	2d - Dº - }	Sultanpore and Ghazepore	-	-	1	2	1	11	-	-	-	-	1	-	-	-	-
84	Regimental Staff		-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
85	1st Battalion } 16th Regiment	Bundlecund	-	1	-	3	1	10	2	-	-	-	1	-	-	-	-
86	2d - Dº - }	Nabob Gunge	-	1	-	2	-	11	-	-	-	-	-	-	-	-	-
87	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
88	1st Battalion } 17th Regiment	Luckanpore and Cuttack	-	1	1	4	-	11	1	-	-	-	-	-	-	-	-
89	2d - Dº - }	Karnaul	-	-	1	4	-	10	-	-	-	-	1	-	-	-	-
90	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
91	1st Battalion } 18th Regiment	Pertaub Ghur	-	1	1	3	-	9	1	-	-	-	1	-	-	-	-
92	2d - Dº - }	Sultanpore	-	1	1	4	-	11	-	-	-	-	1	-	-	-	-
93	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
94	1st Battalion } 19th Regiment	Bundlecund	-	1	1	4	-	11	-	-	-	-	-	-	-	-	-
95	2d - Dº - }	Barrackpore	-	1	1	2	-	10	-	-	-	-	1	-	-	-	-
96	Regimental Staff		-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
97	1st Battalion } 20th Regiment	Foreign Service	-	1	1	3	-	11	-	-	-	-	1	-	-	-	-
98	2d - Dº - }	Barrackpore and Foreign Service	-	1	-	3	-	11	1	-	-	-	-	-	-	-	-
99	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
100	1st Battalion } 21st Regiment	Moradabad	-	1	1	3	-	11	1	-	-	-	1	-	-	-	-
101	2d - Dº - }	Ally Ghur, Bidgy Ghur & Anopsher	-	1	1	4	-	10	-	-	-	-	1	-	-	-	-
102	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
103	1st Battalion } 22d Regiment	Shaharanpore	-	-	1	3	-	10	-	-	-	-	1	-	-	-	-
104	2d - Dº - }	Delhi	-	1	1	3	-	11	-	-	-	-	1	-	-	-	-
105	Regimental Staff		1	-	-	-	-	-	-	-	-	1	-	-	-	-	-
106	1st Battalion } 23d Regiment	Agra	-	1	1	4	-	9	1	-	-	-	1	-	-	-	-
107	2d - Dº - }	Mainpoory	-	1	1	4	-	11	-	-	-	-	1	-	-	-	-
108	Regimental Staff		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	1st Battalion } 24th Regiment	Rewarree	-	1	1	3	-	11	1	-	-	-	1	-	-	-	-
110	2d - Dº - }	Agra	-	1	1	3	1	10	-	-	-	-	1	-	-	-	-
111	Regimental Staff		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	1st Battalion } 25th Regiment	Allahabad	-	1	1	4	-	10	-	-	-	-	-	-	-	-	-
113	2d - Dº - }	Dinapore and Gyah	-	1	1	2	-	11	1	-	-	-	1	-	-	-	-
114	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
115	1st Battalion } 26th Regiment	Bundlecund	-	1	-	3	-	10	-	-	-	-	-	-	-	-	-
116	2d - Dº - }	- Dº	-	1	1	4	-	10	1	-	-	-	1	-	-	-	-
117	Regimental Staff		1	-	-	-	-	-	-	-	1	-	-	-	-	-	-

No. 56—*continued.*

OFFICERS.				NATIVE OFFICERS AND PRIVATES.					GOLANDAAZE.			ARTILLERY LASCARS.				CATTLE.						TOTAL PER MONTH, SONAUT RUPEES.
European Assistants in Military Offices.	Serjeants.	Drummers & Trumpeters	Rank and File.	Subadars.	Jemautdars.	Havildars.	Drummers & Trumpetors.	Rank and File.	Jemautdars.	Havildars.	Rank and File.	Serangs.	Tindals.	Lascars.	Native Doctors.	Horses.	Elephants.	Camels.	Bullocks.	Native Clerks and Servants in Military Offices.	Establishment of Artificers, Doolie Bearers, Syces, and Grass Cutters of the Cavalry Regiments, and all other Camp Followers receiving Pay.	
-	2	-	-	10	10	50	20	853	-	-	-	-	-	-	1	-	-	-	-	-	38	14,488 5 0
-	2	-	-	10	10	50	20	866	-	-	-	-	-	-	1	-	-	-	-	-	50	16,248 13 0
-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	747 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,989 8 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,426 6 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	2,422 0 0
-	2	-	-	10	10	50	20	864	-	-	-	-	-	-	1	-	-	-	-	-	15	14,380 6 0
-	2	-	-	10	10	50	20	859	-	-	-	-	-	-	1	-	-	-	-	-	15	14,666 14 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	1,794 8 0
-	2	-	-	10	10	50	20	868	-	-	-	-	-	-	1	-	-	-	-	-	50	14,707 15 0
-	2	-	-	10	10	50	20	866	-	-	-	-	-	-	1	-	-	-	-	-	50	14,072 1 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	2,422 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	15	15,541 14 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	39	15,006 10 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	1,503 8 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,045 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	62	15,135 2 0
-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,151 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	15,507 15 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,150 8 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	841 0 0
-	2	-	-	10	10	50	20	854	-	-	-	-	-	-	1	-	-	-	-	-	50	15,342 5 0
-	2	-	-	10	10	50	20	869	-	-	-	-	-	-	1	-	-	-	-	-	38	14,218 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	15,478 6 0
-	2	-	-	10	10	50	20	853	-	-	-	-	-	-	1	-	-	-	-	-	50	14,027 9 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	15,517 7 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	15,821 1 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	15,437 9 0
-	2	-	-	10	10	50	20	879	-	-	-	-	-	-	1	-	-	-	-	-	38	14,885 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,442 0 0
-	2	-	-	10	10	50	20	1,050	-	-	-	-	-	-	1	-	-	-	-	-	10	18,874 8 0
-	2	-	-	10	10	50	20	1,050	-	-	-	-	-	-	1	-	-	-	-	-	10	16,728 14 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41	3,313 8 0
-	2	-	-	10	10	50	20	894	-	-	-	-	-	-	1	-	-	-	-	-	50	15,645 7 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	50	14,625 9 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	2	-	-	10	10	50	20	851	-	-	-	-	-	-	1	-	-	-	-	-	50	13,932 9 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	15,737 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	2	-	-	10	10	50	20	880	-	-	-	-	-	-	1	-	-	-	-	-	38	14,930 14 0
-	2	-	-	10	10	50	20	855	-	-	-	-	-	-	1	-	-	-	-	-	50	14,950 7 0
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-	2	-	-	10	10	50	20	867	-	-	-	-	-	-	1	-	-	-	-	-	38	14,000 14 0
-	2	-	-	10	10	50	20	913	-	-	-	-	-	-	1	-	-	-	-	-	38	15,246 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,057 0 0
-	2	-	-	10	10	50	20	862	-	-	-	-	-	-	1	-	-	-	-	-	38	15,294 0 0
-	2	-	-	10	10	50	20	850	-	-	-	-	-	-	1	-	-	-	-	-	38	14,390 14 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,442 0 0
-	2	-	-	11	10	53	20	855	-	-	-	-	-	-	1	-	-	-	-	-	50	14,312 1 0
-	2	-	-	10	10	53	20	865	-	-	-	-	-	-	1	-	-	-	-	-	50	15,750 15 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0

(continued.)

Page.	CORPS AND ESTABLISHMENT.	STATIONS.	EUROPEAN COMMISSIONED & WARRANT															
			Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieut. Fire-Workers, Enfigns, and Cadets.	Quarter-masters of European Cavalry.	Chaplains.	Surgeons.	Aff. Asst. Surgeons.	Riding Masters.	Deputy Commissaries of Ordnance.	Conductors of Ordnance.	Civil Servants in Military Employments.	
118	NATIVE INFANTRY. { 1st Battalion / 2d - D° } 27th Regiment - -	Muttra - - - -	-	1	1	3	-	9	1	-	-	-	-	-	-	-	-	
119		Meerut - - - -	-	1	1	3	-	10	2	-	-	-	1	-	-	-	-	
120	Regimental Staff - - - -	- - - - -	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	
121	Ramghur Battalion - - - - - - -	- - - - -	-	-	-	2	-	4	-	-	-	-	-	-	-	-	-	
122	Corps of Hill Rangers - - - - - -	- - - - -	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	
123	Calcutta Native Militia - - - - - -	- - - - -	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	
124	Escort at the Court of the Nizam - - - -	Hyderabad - - -	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-	
125	Escort with the Resident at the Peishwa's Court - -	Poonah - - - -	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	
—	Escort with the Resident at the Court of the Rajah of Berar	- - - - -	-	-	-	1	-	2	-	-	-	-	-	-	-	-	-	
126	Escort with the Resident at the Court of Dowlut Row	Scindia - - - -	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	
127	Cadet Company at - - - - - - - -	Baraset - - - -	-	-	1	-	1	1	156	-	-	-	1	-	-	-	-	
128	European Invalids, Artillery - - - - -	Chunar - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
129	D° - D° - Infantry - - - - -	Chunar, Buxar and Allahabad	-	1	-	3	-	4	1	-	-	-	-	-	-	-	-	
130	D° - D° - Penfioners - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
—	Native Infantry, Invalids, 1st Battalion - - -	Allahabad and Buxar - -	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	
131	- - - - - 2d Battalion - - -	Monghir and Patna - -	-	1	-	3	-	1	-	-	-	-	-	-	-	-	-	
126	Pioneers - - - - - - - - - -	Muttra - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
132	Detachment of Troops at Prince of Wales' Island -	- - - - -	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-	
133	D° - - D° at Fort Marlbro' - - -	- - - - -	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	
134	Corps of Engineers - - - - - - -	- - - - -	1	1	1	3	2	5	8	-	-	-	-	-	-	-	-	
135	General Staff - - - - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
136 & 37	Staff attached to Army Stations - - - - -	- - - - -	4	-	1	10	-	5	-	-	6	-	-	-	-	-	1	
138	Cantonments - - - - - - - - -	- - - - -	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	
139 & 40	Garrisons - - - - - - - - - -	- - - - -	-	3	-	5	1	6	-	-	1	3	3	-	-	-	-	
141 & 42	Ordnance - - - - - - - - - -	- - - - -	-	-	1	3	1	-	-	-	-	-	-	9	30	-	-	
143 to 45	Military Offices - - - - - - - -	- - - - -	-	4	2	7	1	-	-	-	-	-	-	-	-	-	-	
246 to 48	Medical Department - - - - - - -	- - - - -	-	-	-	-	-	3	1	-	-	10	17	-	-	-	-	2
149	Children of European Soldiers under charge of the Managers of the Orphan Society	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
—	Off-Reckonings of the Army - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	
—	Penfioners - - - - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
150	Eftablifhment of Boats - - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
151 to 53	HIS MAJESTY's 8th Regiment of Light Dragoons -	Cawnpore - - -	-	1	1	4	-	12	1	6	-	1	1	-	-	-	-	
154 to 56	- - - 24th - D° - - D° - -	Secundra - - -	-	1	1	8	-	10	2	7	-	1	1	-	-	-	1	
157 & 58	- - - 17th Regiment of Foot - - -	Cawnpore - - -	-	2	1	7	-	14	-	-	-	1	2	-	-	-	1	
159 & 60	- - - 22d - D° - - - -	Muttra - - - -	-	-	1	5	-	12	-	-	-	1	1	-	-	-	-	
161 & 62	- - - 53d - D° - - - -	Berhampore - - -	-	1	2	7	-	21	3	-	-	1	2	-	-	-	1	
163 & 64	- - - 67th - D° - - - -	Fort William - - -	-	1	2	8	-	18	5	-	-	1	2	-	-	-	1	
165	Staff of His Majefty's Troops - - - - -	- - - - -	-	-	1	4	-	-	-	-	-	-	-	-	-	-	-	
166 to 69	Agencies, Contracts, and other Charges of a fixed nature - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
170 to 79	Military Charges not fixed in their Amount - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
180	Board of Superintendence and the Hon. Company's Stud - - - - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
280	Horfes for the King's and Company's Cavalry - -	- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			35	77	72	280	44	674	256	13	7	52	64	9	9	30	7	

Deduct Charges of a Detachment at Fort Marlbro', not brought on the Military Books of Bengal, (fee page 133) per Month, Sonaut

Deduct alfo Charges of Efcorts with Ambaffadors and Refidents at Foreign Courts, to be transferred to the Debit of the Civil Department

Deduct Charges of the Honourable Company's Stud and Board of Superintendence - - - - - - - - - - -

Deduct Regimental Allowances of

Deduct the Salaries of the Agents for the Manufacture of Gunpowder, and the Agent for the Conftruction of Gun Carriages, ftated on

East India Houfe,
May 4th 1810.

(A true Copy.) *W. Wright,*
Auditor of India Accounts.

No. 56—*continued.*

OFFICERS.				NATIVE OFFICERS AND PRIVATES.					GOLANDAAZE.			ARTILLERY. LASCARS.				CATTLE.						TOTAL PER MONTH, SONAUT RUPEES.
European Assistants in Military Offices.	Serjeants.	Drummers and Trumpeters.	Rank and File.	Subadars.	Jemautdars.	Havildars.	Drummers and Trumpeters.	Rank and File.	Jemautdars.	Havildars.	Rank and File.	Serangs.	Tindals.	Lascars.	Native Doctors.	Horses.	Elephants.	Camels.	Bullocks.	Native Clerks and Servants in Military Offices.	Establishment of Artificers, Doolie Bearers, Syces, and Grass Cutters of the Cavalry Regiments, and all other Camp Followers receiving Pay.	
-	2	-	-	10	10	50	20	851	-	-	-	-	-	-	1	-	-	-	-	-	38	14,226 3 0
-	2	-	-	10	11	50	20	857	-	-	-	-	-	-	1	-	-	-	-	-	38	15,404 12 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,472 0 0
-	3	-	1	10	10	50	20	900	-	-	-	-	2	24	1	-	-	-	-	-	60	9,972 4 0
-	1	-	-	4	8	21	8	315	-	-	-	-	-	-	1	-	-	-	-	-	19	3,168 9 6
-	2	-	-	16	16	80	32	1,680	-	-	-	-	-	-	1	-	-	-	-	-	57	13,389 0 0
-	-	-	-	2	2	6	4	118	-	-	-	-	-	-	-	-	-	-	-	-	10	2,524 8 0
-	-	-	-	2	2	6	4	118	-	-	-	-	-	-	-	-	-	-	-	-	10	2,451 8 0
-	-	-	-	2	2	10	4	190	-	-	-	-	-	-	-	-	-	-	-	-	22	3,546 4 3
-	-	-	-	2	2	10	4	190	-	-	-	-	-	-	-	-	-	-	-	-	25	4,479 10 5
-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	83	27,876 2 0
-	10	2	85	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	1,929 14 6
-	22	7	143	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	5,996 11 10
-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,790 0 0
-	1	-	-	19	39	80	39	1,012	-	-	-	-	-	-	1	-	-	-	-	-	13	10,470 8 0
-	1	-	-	21	38	80	39	975	-	-	-	-	-	-	1	-	-	-	-	-	13	11,448 8 0
-	-	-	-	-	3	9	-	234	-	-	-	-	-	-	-	-	-	-	-	-	68	2,646 8 0
-	-	-	-	-	-	-	-	-	3	9	127	2	8	130	-	-	-	-	-	-	5	3,233 0 0
-	1	-	-	1	-	5	-	7	-	-	-	-	-	-	-	-	-	-	-	-	30	2,373 5 0
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	7,721 8 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	10,367 0 10
-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87	43,943 7 7
-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	163	3,289 14 8
-	14	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301	21,525 1 7
-	3	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,716	23,216 13 6
20	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143	- -	37,716 0 4
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	51,937 10 5
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	5,227 5 2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	51,503 15 8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,708 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,312 9 8
-	35	8	514	-	-	-	-	-	-	-	-	-	-	-	-	557	-	-	-	-	1,132	33,718 12 7
-	36	8	377	-	-	-	-	-	-	-	-	-	1	18	-	458	-	-	-	-	854	33,392 5 4
-	54	22	898	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	237	32,745 10 5
-	55	22	744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	28,075 13 7
-	55	22	836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	27,867 1 2
-	63	22	1,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	176	29,732 3 10
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	18,193 6 9
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	77,749 13 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	1,88,497 9 6
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	7,177 1 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	11,223 12 2
29	732	178	6,023	669	764	3,259	1,004	56,229	8	49	667	40	69	2,930	69	4,911	-	-	-	143	14,877	19,88,323 15 1
																Multiplied by 12 for one Year -						2,38,59,887 5 0

Rupees 6,685. 13. 2. or per annum - - - - - - - - -		80,229 14 0	
of the year 1806-7 - - - - - - - - - -		1,56,023 0 0	
- - - - - - - - - - -	7,177 1 0		3,06,741 10 0
Officers employed in this Department - - - -	1,303 0 0	Sonaut Rupees -	2,35,53,145 11 0
	5,874 1 0 or	70,488 12 0 or Sicca Rupees -	2,25,37,923 14 5
page 167*, amounting to Sicca Rupees 4,314. 13. 0. per month, or per annum - - - - - - - - -			51,777 12 0
		Sicca Rupees - -	2,24,86,146 2 5

* These Charges are averaged on the Cost of the Stores, and included in the Amount brought to account under the head of Military Stores.

(Signed) *W. S. Greene,*
M. A. Genl.

GENERAL ABSTRACT of the STRENGTH and MONTHLY EXPENSE

Reference to Page of Statement.		CORPS.	EUROPEANS.																		
			Lieutenant General.	Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieutenant Fire-Workers, or Ensigns.	Paymasters.	Quarter-masters.	Military Chaplains.	Commissaries of Ordnance.	Dep^y. Com^rs. of Ordnance.	Conductors of Ordnance.	Medical Board.	Superintending Surgeons.	Surgeons.	Assistant Surgeons.	Veterinary Surgeons.	Sub-Assistant Surgeons.	Serjeants.
2	NATIVE CAVALRY.	First Brigade — 1st Regiment	-	-	-	-	1	2	1	6	5	-	-	-	-	-	-	-	-	-	1	-	-	2
2		First Brigade — 5th Regiment	-	-	-	1	1	2	1	6	5	-	-	-	-	-	-	-	-	-	1	-	-	2
		First Brigade — Brigade Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3		Second Brigade — 2d Regiment	-	-	-	-	1	2	1	6	5	-	-	-	-	-	-	-	-	-	1	-	-	2
4		Second Brigade — 6th Regiment	-	-	-	-	1	1	1	6	6	-	-	-	-	-	-	-	-	1	1	-	-	2
		Second Brigade — Brigade Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		Third Brigade — 3d Regiment	-	-	-	1	-	1	1	4	5	-	-	-	-	-	-	-	-	-	1	-	-	2
6		Third Brigade — 7th Regiment	-	-	-	1	-	1	-	5	5	-	-	-	-	-	-	-	-	1	1	-	-	2
		Third Brigade — Brigade Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		Fourth Brigade — 4th Regiment	-	-	-	1	-	2	1	5	5	-	-	-	-	-	-	-	-	-	1	-	-	2
8		Fourth Brigade — 8th Regiment	-	-	-	-	1	2	1	5	6	-	-	-	-	-	-	-	-	-	1	-	-	1
		Fourth Brigade — Brigade Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		Body Guard	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	2
10		Corps of Engineers	-	-	1	1	-	4	3	6	2	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Horse Artillery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	7
12		ARTILLERY — First Battalion	-	-	-	1	2	7	7	11	-	-	-	-	-	-	-	-	-	1	1	-	-	42
13		ARTILLERY — Second Battalion	-	-	1	1	2	5	6	11	-	-	-	-	-	-	-	-	-	1	1	-	-	40
		ARTILLERY — Staff of the Corps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		Madras European Regiment	-	-	-	-	2	6	1	25	3	-	-	-	-	-	-	-	1	1	-	-	-	48
15	NATIVE INFANTRY.	2d Regiment — First Battalion	-	-	-	1	-	3	1	11	-	-	-	-	-	-	-	-	-	-	1	-	-	1
16		2d Regiment — Second Battalion	-	-	-	1	1	3	-	10	1	-	-	-	-	-	-	-	-	-	1	-	-	2
		2d Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
17		3d Regiment — First Battalion	-	-	-	1	1	2	1	8	1	-	-	-	-	-	-	-	-	-	1	-	-	2
18		3d Regiment — Second Battalion	-	-	-	1	1	3	-	9	-	-	-	-	-	-	-	-	-	-	1	-	-	2
		3d Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
19		4th Regiment — First Battalion	-	-	-	-	1	3	1	10	2	-	-	-	-	-	-	-	-	-	1	-	-	2
20		4th Regiment — Second Battalion	-	-	-	1	-	4	-	11	2	-	-	-	-	-	-	-	-	-	1	-	-	1
		4th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
21		5th Regiment — First Battalion	-	-	-	1	-	2	1	10	2	-	-	-	-	-	-	-	-	-	1	-	-	1
22		5th Regiment — Second Battalion	-	-	-	1	-	4	-	10	1	-	-	-	-	-	-	-	-	-	1	-	-	2
		5th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
23		6th Regiment — First Battalion	-	-	-	1	-	4	-	10	1	-	-	-	-	-	-	-	-	-	1	-	-	2
24		6th Regiment — Second Battalion	-	-	-	1	1	3	1	9	1	-	-	-	-	-	-	-	-	-	1	-	-	1
		6th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
25		7th Regiment — First Battalion	-	-	-	-	-	4	-	8	1	-	-	-	-	-	-	-	-	-	1	-	-	1
26		7th Regiment — Second Battalion	-	-	-	1	1	3	1	11	-	-	-	-	-	-	-	-	-	-	1	-	-	2
		7th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
27		8th Regiment — First Battalion	-	-	-	1	1	2	1	10	1	-	-	-	-	-	-	-	-	-	1	-	-	1
28		8th Regiment — Second Battalion	-	-	-	1	-	3	-	10	1	-	-	-	-	-	-	-	-	-	1	-	-	2
		8th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
29		9th Regiment — First Battalion	-	-	-	-	1	2	-	9	1	-	-	-	-	-	-	-	-	-	1	-	-	1
30		9th Regiment — Second Battalion	-	-	-	-	-	3	-	10	1	-	-	-	-	-	-	-	-	-	1	-	-	1
		9th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
31		10th Regiment — First Battalion	-	-	-	1	-	2	1	9	1	-	-	-	-	-	-	-	-	-	1	-	-	1
32		10th Regiment — Second Battalion	-	-	-	1	-	3	-	10	-	-	-	-	-	-	-	-	-	-	1	-	-	2
		10th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
33		11th Regiment — First Battalion	-	-	-	1	1	4	-	9	1	-	-	-	-	-	-	-	-	-	-	-	-	2
34		11th Regiment — Second Battalion	-	-	-	-	1	3	1	11	1	-	-	-	-	-	-	-	-	-	1	-	-	-
		11th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
35		12th Regiment — First Battalion	-	-	1	-	3	1	9	2	-	-	-	-	-	-	-	-	-	1	-	-	-	1
36		12th Regiment — Second Battalion	-	-	1	1	4	-	10	-	-	-	-	-	-	-	-	-	-	1	-	-	-	2
		12th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-

No. 57.

of the MADRAS ARMY, as the same stood on the 30th of April 1807.

NATIVES.																			
Corporals.	Drummers and Fifers.	Privates.	Subadars.	Jemautdars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Syrangs.	First Tindals.	Second Tindals.	Lascars.	Puckallies.	Native Dreffers.	Horfe-Keepers and Grafs Cutters.	Artificers and Coniceplies.	Horfes.	MONTHLY EXPENSE IN STAR PAGODAS.
-	-	-	6	12	24	24	6	432	18	6	-	-	-	-	6	1	600	11	424	7,521 22 0
-	-	-	6	13	26	26	6	430	16	6	-	-	-	-	6	1	452	11	299	6,052 3 57
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167 30 6
-	-	-	6	12	25	25	6	429	18	6	-	-	-	-	6	1	679	11	485	8,238 34 5
-	-	-	6	13	27	25	6	426	15	6	-	-	-	-	6	1	521	11	347	6,175 27 2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124 9 6
-	-	-	6	12	25	25	7	432	18	6	-	-	-	-	6	1	592	11	415	7,343 30 35
-	-	-	7	13	24	25	3	426	18	6	-	-	-	-	6	1	464	11	316	5,932 22 38
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124 9 6
-	-	-	6	14	25	27	6	428	18	6	-	-	-	-	6	1	509	11	322	6,157 10 33
-	-	-	6	13	26	24	6	400	18	6	-	-	-	-	6	1	562	11	388	6,299 26 45
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124 9 6
-	-	-	1	6	14	14	2	162	3	3	-	-	-	-	5	1	-	6	228	3,189 40 33
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,505 36 0
5	4	91	3	6	16	16	1	146	-	3	-	-	-	-	9	-	426	19	246	3,524 0 14
37	17	472	-	-	-	-	-	-	73	-	21	42	38	1,153	56	2	-	15	-	9,355 21 62
47	18	457	-	-	-	-	-	-	84	-	21	42	42	1,175	56	2	-	15	-	9,425 37 77
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267 35 9
60	26	486	-	-	-	-	-	-	-	-	-	-	-	-	36	-	-	14	-	6,247 28 70
-	-	-	12	12	50	49	20	853	70	-	-	-	-	-	10	2	-	15	-	4,171 12 53
-	-	-	11	10	56	58	21	794	70	-	-	-	-	-	10	2	-	15	-	3,992 27 57
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	288 5 32
-	-	-	17	16	65	72	20	899	70	-	-	-	-	-	10	2	-	15	-	4,420 7 7
-	-	-	8	11	53	53	19	899	69	-	-	-	-	-	10	2	-	15	-	4,170 38 17
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	295 19 64
-	-	-	10	10	50	50	23	867	70	-	-	-	-	-	10	2	-	15	-	4,196 22 67
-	-	-	10	10	50	50	21	904	70	-	-	-	-	-	10	2	-	15	-	4,291 22 63
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	292 27 0
-	-	-	10	10	50	50	20	882	70	-	-	-	-	-	10	2	-	15	-	4,202 33 53
-	-	-	10	10	50	53	20	967	70	-	-	-	-	-	10	2	-	15	-	4,332 1 37
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	565 0 60
-	-	-	10	10	62	55	21	900	80	-	-	-	-	-	10	2	-	15	-	4,327 30 27
-	-	-	11	11	50	50	20	969	70	-	-	-	-	-	10	2	-	15	-	4,466 38 73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297 19 4
-	-	-	10	10	50	50	20	882	80	-	-	-	-	-	10	2	-	15	-	3,995 1 63
-	-	-	10	10	59	58	20	886	79	-	-	-	-	-	10	2	-	15	-	4,349 7 7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	293 25 16
-	-	-	12	12	64	61	20	854	70	-	-	-	-	-	10	2	-	15	-	4,195 41 43
-	-	-	10	10	50	50	20	900	70	-	-	-	-	-	10	2	-	15	-	4,168 6 57
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	292 34 16
-	-	-	10	10	50	50	20	998	47	-	-	-	-	-	10	2	-	15	-	4,190 4 33
-	-	-	10	11	66	61	21	1,080	53	-	-	-	-	-	10	2	-	15	-	4,440 14 73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297 1 64
	-	-	10	10	51	50	20	859	76	-	-	-	-	-	10	2	-	15	-	4,046 36 23
-	-	-	10	10	50	60	22	1,015	70	-	-	-	-	-	10	2	-	15	-	4,376 35 47
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	303 41 32
-	-	-	10	11	64	73	20	938	70	-	-	-	-	-	10	2	-	15	-	4,415 35 47
-	-	-	10	10	59	61	22	873	55	-	-	-	-	-	10	2	-	15	-	4,226 5 10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	295 32 32
-	-	-	10	10	50	50	19	940	80	-	-	-	-	-	10	2	-	15	-	4,305 2 13
-	-	-	11	11	52	53	20	898	80	-	-	-	-	-	10	2	-	15	-	4,266 4 7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	296 1 64

(continued)

Reference to Page of Statement.	CORPS.	EUROPEANS. Lieutenant General.	Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieutenant Fire-Workers or Enfigns.	Paymasters.	Quarter-masters.	Military Chaplains.	Commissaries of Ordnance.	Dep. Com.s of Ordnance.	Conductors of Ordnance.	Medical Board.	Superintending Surgeons.	Surgeons.	Assistant Surgeons.	Veterinary Surgeons.	Sub-Assistant Surgeons.	Serjeants.
37	NATIVE INFANTRY. 13th Regiment — First Battalion	-	-	-	1	1	4	-	11	1	-	-	-	-	-	-	-	-	1	-	-	1
38	13th Regiment — Second Battalion	-	-	-	-	1	3	1	10	-	-	-	-	-	-	-	-	-	1	-	-	1
—	13th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
39	14th Regiment — First Battalion	-	-	-	-	1	1	1	9	-	-	-	-	-	-	-	-	-	1	-	-	1
40	14th Regiment — Second Battalion	-	-	-	-	1	3	-	11	2	-	-	-	-	-	-	-	-	1	-	-	2
—	14th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
41	15th Regiment — First Battalion	-	-	-	1	-	3	1	10	1	-	-	-	-	-	-	-	-	-	1	-	1
42	15th Regiment — Second Battalion	-	-	-	-	1	3	-	9	1	-	-	-	-	-	-	-	-	-	1	-	1
—	15th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
43	16th Regiment — First Battalion	-	-	-	1	1	4	-	9	2	-	-	-	-	-	-	-	-	-	1	-	1
44	16th Regiment — Second Battalion	-	-	-	-	1	3	1	11	1	-	-	-	-	-	-	-	-	-	1	-	1
—	16th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
45	17th Regiment — First Battalion	-	-	-	1	1	3	1	10	2	-	-	-	-	-	-	-	-	-	1	-	2
46	17th Regiment — Second Battalion	-	-	-	-	1	3	-	11	1	-	-	-	-	-	-	-	-	-	1	-	2
—	17th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
47	18th Regiment — First Battalion	-	-	-	1	-	4	-	10	1	-	-	-	-	-	-	-	-	-	1	-	2
48	18th Regiment — Second Battalion	-	-	-	1	1	2	1	9	1	-	-	-	-	-	-	-	-	-	1	-	1
—	18th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	19th Regiment — First Battalion	-	-	-	1	1	4	-	11	1	-	-	-	-	-	-	-	-	-	1	-	1
50	19th Regiment — Second Battalion	-	-	-	-	1	3	1	11	1	-	-	-	-	-	-	-	-	-	1	-	-
—	19th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
51	20th Regiment — First Battalion	-	-	-	-	1	2	1	10	1	-	-	-	-	-	-	-	-	-	1	-	1
52	20th Regiment — Second Battalion	-	-	-	-	1	4	-	11	-	-	-	-	-	-	-	-	-	-	1	-	2
—	20th Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
53	21st Regiment — First Battalion	-	-	-	1	-	3	1	9	1	-	-	-	-	-	-	-	-	-	1	-	1
54	21st Regiment — Second Battalion	-	-	-	-	-	4	-	11	-	-	-	-	-	-	-	-	-	-	1	-	2
—	21st Regiment — Regimental Staff	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
55	22d Regiment — First Battalion	-	-	-	1	-	3	1	10	1	-	-	-	-	-	-	-	-	-	1	-	1
56	22d Regiment — Second Battalion	-	-	-	-	1	2	-	10	2	-	-	-	-	-	-	-	-	-	1	-	1
—	22d Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
57	24th Regiment — First Battalion	-	-	-	1	1	2	-	6	-	-	-	-	-	-	-	-	-	-	1	-	1
58	24th Regiment — Second Battalion	-	-	-	-	1	4	-	10	1	-	-	-	-	-	-	-	-	-	1	-	2
—	24th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
59	25th Regiment — First Battalion	-	-	-	1	1	3	1	9	1	-	-	-	-	-	-	-	-	-	1	-	1
60	25th Regiment — Second Battalion	-	-	-	1	1	4	-	11	2	-	-	-	-	-	-	-	-	-	1	-	2
—	25th Regiment — Regimental Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-
61	PIONEERS — First Battalion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	8
62	PIONEERS — Second Battalion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	8
—	Cadet Company	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Military Institution	-	-	-	-	-	-	-	98	-	-	-	-	-	-	-	-	1	-	-	-	-
—	Officers on the retired List	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Corps of Guides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Corps of Dooly Bearers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Supernumeraries	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-
64	European Invalids	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
65	European Penfioners	-	-	-	-	-	4	4	11	-	3	-	-	-	-	2	-	1	-	-	-	134
—	Male Afylum	-	-	-	-	-	-	1	1	2	3	-	-	-	3	-	-	1	-	-	-	22
66	Native Invalids	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Native Penfioners	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
	HIS MAJESTY's TROOPS.																					
68	22d Regiment of Light Dragoons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69	25th Regiment of Light Dragoons	-	-	-	1	2	6	-	13	2	1	8	-	-	-	-	-	1	1	-	-	36
70	12th Regiment of Foot	-	-	-	2	1	4	-	11	2	1	8	-	-	-	-	-	1	1	-	-	36
71	30th Regiment of Foot	-	-	-	-	2	7	-	18	1	-	1	-	-	-	-	-	1	1	-	-	52
72	33d Regiment of Foot	-	-	-	1	2	7	-	15	1	-	1	-	-	-	-	-	1	2	-	-	39
					1	1	9	-	15	1	-	1	-	-	-	-	-	1	2	-	-	54

No. 57—*continued.*

NATIVES.																		MONTHLY EXPENSE IN STAR PAGODAS.
Corporals.	Drummers and Fifers.	Privates.	Subadars.	Jemautdars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Serangs.	First Tindals.	Second Tindals.	Lascars.	Puckallies.	Native Peshers.	Horse Keepers and Grass Cutters.	Artificers and Conicopilies.	Horses.	
-	-	-	10	10	50	50	22	899	71	-	-	-	-	-	10	2	-	15	-	4,315 4 33
-	-	-	10	10	52	47	22	974	71	-	-	-	-	-	10	2	-	15	-	4,274 32 53
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	296 27 0
-	-	-	10	10	50	50	21	893	70	-	-	-	-	-	10	2	-	15	-	3,975 36 23
-	-	-	10	10	50	50	25	893	70	-	-	-	-	-	10	2	-	15	-	4,221 9 27
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	293 1 64
-	-	-	9	10	50	50	20	1,016	48	-	-	-	-	-	10	2	-	15	-	4,358 12 53
-	-	-	8	10	50	50	20	899	70	-	-	-	-	-	10	2	-	15	-	4,068 35 73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	566 15 60
-	-	-	8	9	50	50	22	896	65	-	-	-	-	-	10	2	-	15	-	4,265 12 23
-	-	-	11	11	52	53	20	934	70	-	-	-	-	-	10	2	-	15	-	4,333 17 73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294 34 16
-	-	-	10	9	50	50	20	864	70	-	-	-	-	-	10	2	-	15	-	4,296 33 27
-	-	-	10	10	50	50	20	839	69	-	-	-	-	-	10	2	-	15	-	4,076 6 56
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	559 4 28
-	-	-	11	11	54	54	21	899	70	-	-	-	-	-	10	2	-	15	-	4,259 1 37
-	-	-	10	10	53	50	21	887	63	-	-	-	-	-	10	2	-	15	-	4,172 38 73
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	505 9 0
-	-	-	10	11	50	50	18	898	77	-	-	-	-	-	10	2	-	15	-	4,366 20 13
-	-	-	10	10	50	50	20	841	41	-	-	-	-	-	10	2	-	15	-	4,062 36 50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	559 24 60
-	-	-	11	11	53	54	20	898	70	-	-	-	-	-	10	2	-	15	-	4,130 38 73
-	-	-	12	11	51	50	20	898	79	-	-	-	-	-	10	2	-	15	-	4,219 19 67
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294 9 0
-	-	-	11	11	50	50	20	900	70	-	-	-	-	-	10	2	-	15	-	4,154 17 73
-	-	-	10	10	48	50	20	967	69	-	-	-	-	-	10	2	-	15	-	4,326 9 27
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	565 19 28
-	-	-	10	10	54	55	20	715	70	-	-	-	-	-	10	2	-	15	-	3,828 7 33
-	-	-	10	10	51	50	20	787	42	-	-	-	-	-	10	2	-	15	-	3,834 25 33
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	280 34 16
-	-	-	12	10	60	63	25	981	70	-	-	-	-	-	10	2	-	15	-	4,196 25 33
-	-	-	10	10	67	57	29	792	70	-	-	-	-	-	10	2	-	15	-	4,067 38 17
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	294 30 48
-	-	-	10	12	55	53	19	766	69	-	-	-	-	-	10	12	-	15	-	3,961 41 43
-	-	-	10	9	48	49	20	494	45	-	-	-	-	-	10	12	-	15	-	3,531 38 17
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	271 9 0
-	-	-	-	8	24	24	-	799	-	-	-	-	-	-	8	2	-	18	-	3,345 21 24
-	-	-	-	8	24	24	-	800	-	-	-	-	-	-	8	2	-	18	-	3,298 10 48
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	3,909 12 6
-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	472 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96 36 60
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	267 18 0
-	-	-	-	3	14	-	-	36	-	-	-	-	-	-	-	-	-	5	-	3,415 24 0
-	-	-	-	-	-	-	-	1,525	-	-	17	51	-	-	-	-	-	4	-	502 34 10
-	24	34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,839 21 26
33	23	410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,030 30 50
3	18	235	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	142 36 0
-	-	-	-	-	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	10,266 28 8
-	-	-	225	116	565	202	65	1,592	-	-	13	22	20	153	28	2	-	15	-	7,455 24 0
-	-	-	216	131	586	314	47	2,658	-	13	5	14	8	136	27	2	-	-	-	
32	16	560	-	-	-	-	-	-	-	-	-	-	-	-	16	-	954	9	714	11,046 1 28
32	16	500	-	-	-	-	-	-	-	-	-	-	2	21	16	-	634	9	410	9,212 39 33
50	22	568	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	5,933 16 71
50	18	1,159	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	8,597 30 38
50	22	625	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	6,242 9 59

(continued)

Reference to Page of Statement.	CORPS.	EUROPEANS.																				
		Lieutenant General.	Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Cornets, Lieutenant Fire-Workers or Enfigns.	Paymaſters.	Quarter-maſters.	Military Chaplains.	Commiſſaries of Ordnance.	Dep^y. Com^rs. of Ordnance.	Conductors of Ordnance.	Medical Board.	Superintending Surgeons.	Surgeons.	Aſſiſtant Surgeons.	Veterinary Surgeons.	Sub-Aſſiſtant Surgeons.	Serjeants.
	HIS MAJESTY's TROOPS.																					
73	34th Regiment of Foot	-	-	-	2	1	10	-	11	1	-	-	-	-	-	-	-	-	1	2	-	-	54
74	59th Regiment of Foot	-	-	-	2	2	8	-	17	2	1	1	-	-	-	-	-	-	1	2	-	-	54
75	69th Regiment of Foot	-	-	-	2	2	9	-	17	3	1	1	-	-	-	-	-	-	1	1	-	-	52
76	80th Regiment of Foot	-	-	-	2	2	6	-	19	-	1	1	-	-	-	-	-	-	1	1	-	-	54
77	94th Regiment of Foot	-	-	-	1	1	7	-	12	1	-	1	-	-	-	-	-	-	1	1	-	-	54
78	GENERAL STAFF — Madras Army	1	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	GENERAL STAFF — King's Troops	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Staff attached to the Diviſions and Stations of the Army. — Centre Diviſion	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-
—	Southern Diviſion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
81	Northern Diviſion	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-
—	Myſore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
82	Ceded Diſtricts	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-
—	Malabar and Canara	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	2	-	-	-	-	-
83	Inſpector and exerciſing Officer of Cavalry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Hyderabad Subſidiary Force	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
84	Travancore Subſidiary Force	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Detachment in Wynaud	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Detachment in Berar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	CANTONMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86 to 97	GARRISONS	-	-	-	-	-	-	-	-	-	11	-	1	-	-	-	-	-	14	3	-	6	-
98 to 109	ORDNANCE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	3	43	-	-	-	-	-	-	-
110 to 112	MEDICAL DEPARTMENT	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	4	-	14	6	-	13	2
113 to 116	Military Public Offices, &c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Cloathing the Army	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
—	Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118 to 129	Charges not fixed in their nature and amount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL STRENGTH	1	-	13	56	62	262	46	702	208	16	23	5	-	3	51	4	8	68	82	-	20	926

His Majeſty's 30th Regiment of Foot having only arrived at Fort St. George in January 1807, it becomes neceſſary to deduct from the Expenſe for the Period previous to which it became

Pay and Allowances of His Majeſty's 30th Regiment of Foot, from 1ſt May to 31ſt December 1806 - - - - - - - - - -

Average Monthly Expenſe of Eſtabliſhments -

Charges incurred in the year 1806-7, but not included

War with the Confederated Mahratta Chiefs -
Expedition againſt the Dutch Settlements -
Dutch Priſoners -
French Priſoners -
Spaniſh Priſoners -
His Highneſs the late Nabob of Arcot -

GRAND TOTAL { Six Lacs thirty-five thouſand ſix hundred and eighty-ſeven Pagodas, twenty-ſeven Fanams, and fifty-two
Seventy-ſix Lacs twenty-eight thouſand two hundred and fifty-one Pagodas, thirty-ſeven Fanams, and ſixty-four

Military Auditor General's Office,
Fort St. George, 18th July 1807.

Eaſt India Houſe,
May 4th 1810.

No. 57—*continued.*

NATIVES.																			MONTHLY EXPENSE IN STAR PAGODAS.
Corporals.	Drummers and Fifers.	Privates.	Subadars.	Jemautdars.	Havildars.	Naigues.	Trumpeters, Drummers, and Fifers.	Privates.	Recruits.	Farriers.	Serangs.	First Tindals.	Second Tindals.	Lascars.	Puckallies.	Native Dreffers.	Horfe Keepers and Grafs Cutters.	Artificers and Conicoplies.	Horfes.	
50	22	891	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	7,279 37 78
50	22	746	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	7,153 33 16
50	22	680	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	6,959 11 45
50	22	610	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	6,497 29 52
50	22	782	-	-	-	-	-	-	-	-	-	-	-	-	20	-	14	-	-	6,487 9 75
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,157 35 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,439 7 50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,955 17 30
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,570 40 20
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,988 19 20
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,946 30 50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,997 35 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,453 38 40
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	735 21 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,493 23 2
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	601 27 72
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49 21 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242 21 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	432 0 42
-	18	-	-	-	-	-	-	-	-	-	-	-	-	2	155	1	-	25	-	14,105 14 1
-	-	-	-	-	-	-	-	-	-	-	37	42	73	2,106	2	-	-	394	-	10,073 0 14
-	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	4,686 35 20
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	10,609 10 42
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,036 41 68
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,890 19 78
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,25,380 17 40
649	353	9,312	969	860	3,894	3,247	1,115	52,108	3,417	67	114	213	183	4,746	1,096	130	6,505	1,362	4,594	

of the Madras Army a Sum equal to the computed amount of the Pay and Allowances of that Corps an Expenſe to the Eſtabliſhment, viz.

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GENERAL ABSTRACT of the STRENGTH and MONTHLY EXPENSE of

CORPS AND DEPARTMENT.		WHERE STATIONED.	EUROPEANS.														
			Major-Generals	Colonels	Lieutenant-Colonels.	Majors.	Captains.	Captain-Lieutenants.	Lieutenants.	Enfigns	Cadets.	Chaplain.	Quarter-maſter.	Surgeon, Member of Medical Board	Surgeons.	Aſſiſtant Surgeons.	Civil Servants in Military Employ.
First Troop of Bombay Native Cavalry		Divided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Battalion of Artillery and Lascars attached		- D°	2	-	1	2	7	8	12	-	-	-	-	-	1	-	-
Regiment of European Infantry		- D°	1	-	2	2	7	1	25	10	-	-	-	-	1	1	-
NATIVE INFANTRY. 1ſt Regiment	1ſt or Grenadier Battalion	Poona	-	-	1	1	3	1	11	5	-	-	-	-	-	1	-
	2d Battalion	Guzzerat	-	-	1	1	4	-	11	5	-	-	-	-	-	-	-
	Regimental Staff	Divided	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
2d Regiment	1ſt Battalion	Poona	-	-	1	1	3	1	11	5	-	-	-	-	-	1	-
	2d Battalion	on Service	-	-	1	1	4	-	11	5	-	-	-	-	-	1	-
	Regimental Staff	Divided	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-
3d Regiment	1ſt Battalion	Poona	-	-	1	1	3	1	11	5	-	-	-	-	-	1	-
	2d Battalion	- D°	-	-	1	1	4	-	11	5	-	-	-	-	-	-	-
	Regimental Staff	Divided	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-
4th Regiment	1ſt Battalion	Bombay	-	-	1	1	3	1	11	5	-	-	-	-	-	-	-
	2d Battalion	Poona	-	-	1	1	4	-	11	5	-	-	-	-	-	-	-
	Regimental Staff	Divided	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-
5th Regiment	1ſt Battalion	Guzzerat	-	-	1	1	3	1	11	5	-	-	-	-	-	-	-
	2d Battalion	Goa	-	-	1	1	4	-	11	5	-	-	-	-	-	1	-
	Regimental Staff	Divided	-	1	-	-	-	-	-	-	-	-	-	-	1	-	-
6th Regiment	1ſt Battalion	Bombay	-	-	1	1	3	1	11	5	-	-	-	-	-	-	-
	2d Battalion	Surat	-	-	1	1	4	-	11	5	-	-	-	-	-	1	-
	Regimental Staff	Divided	-	-	1	-	-	-	-	-	-	-	-	-	1	-	-
7th Regiment	1ſt Battalion	Goa	-	-	1	1	3	1	11	5	-	-	-	-	-	1	-
	2d Battalion	Guzzerat	-	-	1	1	4	-	11	5	-	-	-	-	-	1	-
	Regimental Staff	Divided	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
8th Regiment	1ſt Battalion	Surat	-	-	1	1	3	1	11	5	-	-	-	-	-	1	-
	2d Battalion	Field Service	-	-	1	1	4	-	11	5	-	-	-	-	-	1	-
	Regimental Staff	Divided	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
9th Regiment	1ſt Battalion	Poona	-	-	1	1	3	1	11	5	-	-	-	-	-	-	-
	2d Battalion	Bombay	-	-	1	1	4	-	11	5	-	-	-	-	-	-	-
	Regimental Staff	Divided	1	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Marine Battalion		- D°	-	-	-	1	4	-	11	5	-	-	-	-	-	1	-
Independent Company		Fort Victoria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pioneer Corps		Divided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Honourable the Governor's Peons		Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Engineer Corps		Divided	-	-	2	1	4	4	8	1	-	-	-	-	-	-	-
Cadet Eſtabliſhment		Verſovah	-	-	-	-	-	-	-	-	5	-	-	-	1	-	-
The General Staff		Divided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff of the Troops (Northern Diviſion)		Gazzerat	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
Staff of the Subſidiary Force at Poona		- - - - -	-	-	-	-	-	-	-	-	-	-	-	1	1	1	-
GARRISON STAFF		Bombay	-	-	-	-	-	-	-	-	1	-	-	1	1	1	-
		Surat	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
		Broach	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
		Baroda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Tannah	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-
		Kurree	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Kaira	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Purneira	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Soonghur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Carenja	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff of the Troops at Goa		- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D° with the Detachment in Kattywar		- - - - -	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-
Medical Department		Divided	-	-	-	-	-	-	-	-	-	-	2	8	12	-	-

No. 58.

the BOMBAY ARMY, as the same stood on the 30th of April 1807.

NATIVES.																CATTLE.				MONTHLY EXPENSE IN BOMBAY RUPEES.
Conductors.	Serjeants.	Drummers and Fifers.	Rank and File.	Commandants.	Subadars.	Jemautdars.	Havildars.	Drummers and Fifers.	Rank and File.	Serangs.	Tindals.	Lascars.	Artificers.	Native Doctors.	Writers.	Washermen, Puckallies, Sweepers, Bullock Drivers, and every other description of Native Followers.	Horses.	Camels.	Pack and Draft Bullocks.	Buffaloes.	
-	-	-	-	-	3	3	5	1	100	-	-	-	5	-	-	76	126	-	-	-	7,221 3 29
-	44	14	580	-	-	-	-	-	-	14	84	1,097	7	-	-	65	-	-	-	-	36,009 2 10⅘
-	25	21	114	-	-	-	-	-	-	-	-	-	-	-	-	61	-	-	-	-	13,796 3 78⅔
-	2	-	-	-	10	10	50	20	984	-	-	-	9	-	-	16	-	-	-	-	21,726 0 23⅓
-	2	-	-	-	10	10	50	20	1,130	-	-	-	5	-	-	10	-	-	-	-	15,545 3 10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,480 0 0
-	2	-	-	-	10	10	50	20	752	-	-	-	-	-	-	16	-	-	-	-	19,197 2 3⅘
-	2	-	-	-	10	10	50	20	875	-	-	-	17	-	-	16	-	-	-	-	20,236 2 3⅘
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783 2 0
-	2	-	-	-	10	13	50	20	974	-	-	-	8	-	-	16	-	-	-	-	21,447 0 23⅓
-	2	-	-	-	10	10	50	26	1,034	-	-	-	14	-	-	16	-	-	-	-	21,501 0 23½
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783 2 0
-	2	-	-	-	10	10	50	20	903	-	-	-	10	-	-	10	-	-	-	-	14,845 1 34
-	2	-	-	-	10	10	50	20	1,001	-	-	-	18	-	-	16	-	-	-	-	22,482 2 3⅗
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783 2 0
-	2	-	-	-	10	10	50	20	836	-	-	-	16	-	-	10	-	-	-	-	14,398 0 49⅕
-	1	-	-	-	10	10	50	20	862	-	-	-	11	-	-	10	-	-	-	-	14,011 3 98
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 0 0
-	2	-	-	-	10	10	50	20	781	-	-	-	10	-	-	10	-	-	-	-	14,030 0 57
-	2	-	-	-	10	10	50	20	930	-	-	-	4	-	-	10	-	-	-	-	15,224 3 9
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 0 0
-	2	-	-	-	10	10	50	20	1,064	-	-	-	18	-	-	10	-	-	-	-	15,589 0 95
-	2	-	-	-	10	10	50	20	859	-	-	-	-	-	-	10	-	-	-	-	14,035 0 50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 0 0
-	2	-	-	-	10	10	50	20	809	-	-	-	-	-	-	10	-	-	-	-	13,992 3 50
-	2	-	-	-	10	10	50	20	899	-	-	-	2	-	-	16	-	-	-	-	19,622 2 23
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783 2 0
-	2	-	-	-	10	10	50	20	1,068	-	-	-	17	-	-	16	-	-	-	-	21,802 3 10
-	2	-	-	-	10	10	50	20	849	-	-	-	-	-	-	10	-	-	-	-	14,264 2 34
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 0 0
-	2	-	-	-	10	10	50	20	978	-	-	-	-	-	-	10	-	-	-	-	13,397 3 1
-	-	-	-	-	1	1	5	2	100	-	-	-	-	-	-	-	-	-	-	-	715 3 20
-	4	-	-	-	-	4	12	-	412	-	-	-	14	-	-	4	-	-	-	-	6,340 0 1⅘
-	1	-	-	-	1	2	5	-	122	-	-	-	-	-	-	-	-	-	-	-	892 2 71
-	-	-	-	-	-	-	-	-	-	-	3	50	-	-	1	-	-	-	-	-	8,396 2 41
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	3	-	-	-	-	2,266 3 60
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,068 2 66
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,385 3 60
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,884 2 2
-	3	-	-	-	-	-	-	-	-	-	-	-	7	-	1	49	-	-	-	-	6,905 0 15
-	1	-	-	-	-	-	-	-	-	-	1	2	-	-	-	27	-	-	-	-	1,197 0 4
-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	731 3 4
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310 3 80
-	1	-	-	-	-	-	-	-	-	-	1	4	-	-	-	9	-	-	-	-	725 0 51
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	2	-	-	-	-	92 2 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	127	-	-	-	-	4,325 1 60
1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,163 2 0
-	-	-	-	-	-	-	1	-	1	-	-	-	-	1	1	19	-	-	-	-	15,667 0 47

Appendix,

CORPS AND DEPARTMENT.	WHERE STATIONED.	EUROPEANS.															
		Major Generals.	Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Lieutenants.	Enfigns.	Cadets.	Chaplain.	Quarter-master.	Surgeons, Members of Medical Board.	Surgeons.	Affiftant Surgeons.	Civil Servants in Military Employ.
ORDNANCE DEPARTMENT — Arfenal	Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Tannah	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Surat	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Broach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Goa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Baroda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Poona S. Force	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Magazine	Field Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building and repairing Buildings and Fortifications, &c.	Divided	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provifion and Cattle Department	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Powder Works	Bombay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Military Auditor General's Office	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Military Pay Office General	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2
The Adjutant General's Office	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Quarter-maſter General's Office	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Military Board's Office	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
Invalids	Divided	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
Penfioners — Male	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Penfioners — Female	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Native Officers on the Supernumerary Liſt	D°	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Off-reckoning of the Army	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges not brought under any fixed Eſtabliſhment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL for the HONOURABLE COMPANY's TROOPS	-	4	7	24	24	88	22	254	106	5	1	-	2	24	27	10

Separate Statement.

TOTAL of the HONOURABLE COMPANY's TROOPS	-	4	7	24	24	88	22	254	106	5	1	-	2	24	27	10
TOTAL of HIS MAJESTY's TROOPS	Divided	-	-	4	5	37	-	83	16	-	-	3	-	5	5	-
TOTAL of the EUROPEAN PORTUGUESE BATTALION	Goa	-	-	-	1	4	-	5	3	-	-	-	-	-	-	-
GRAND TOTAL of the BOMBAY ARMY	-	4	7	28	30	129	22	342	125	5	1	3	2	29	32	10

The Total Number of Perſons in the Honourable Company's Military Employ on the Bombay Eſtabliſhment on the 30th

EUROPEANS — Commiſſioned Officers, Medical Department, Chaplains and Civil Servants in Military Employments
Non-commiſſioned, Rank and File, including Invalids and Penſioners

NATIVES — Commiſſioned, Non-commiſſioned, Rank and File, including Invalids, Penſioners, and the Honourable the Governor's Peons
Artillery and Store Laſcars, Firemen, and all theſe deſcriptions on the Invalid and Penſion Liſt
Camp Followers, including Artificers, Doctors, Writers, Puckallies, Bullock Drivers, Waſhermen, Sweepers, Hallalcores

Horſes	126
Draft and Pack Bullocks	1,285
Buffaloes	132

The Annual Expenſe is Rupees (94,20,170. 1. 12) ninety-four Lacks, twenty

Bombay, Military Auditor General's Office,
11th September 1807.

East India Houſe,
4th May 1810.

No. 58—*continued.*

Conductors.	Serjeants.	Drummers and Fifers.	Rank and File.	NATIVES. Commandants.	Subadars.	Jemautdars.	Havildars.	Drummers and Fifers.	Rank and File.	Serangs.	Tindals.	Lascars.	Artificers.	Native Doctors.	Writers.	Waftermen, Puckallies, Sweepers, Bullock Drivers, and every other defcription of Native Followers.	CATTLE. Horfes.	Camels.	Pack and Draft Bullocks.	Buffaloes.	MONTHLY EXPENSE IN BOMBAY RUPEES.
7	-	-	-	-	-	-	-	-	-	4	16	186	73	-	-	2	-	-	-	-	31,649 2 92
1	-	-	-	-	-	-	-	-	-	-	1	12	3	-	-	-	-	-	-	-	266 3 80
1	-	-	-	-	-	-	-	-	-	-	1	6	3	-	-	-	-	-	-	-	1,334 0 11
1	-	-	-	-	-	-	-	-	-	1	1	50	13	-	-	-	-	-	-	-	4,820 1 59
1	-	-	-	-	-	-	-	-	-	-	-	-	12	-	-	6	-	-	-	-	542 3 20
-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-	165 0 50
1	-	-	-	-	-	-	-	-	-	1	3	62	25	-	-	-	-	-	-	-	3,243 1 52
1	-	-	-	-	-	-	-	-	-	-	2	30	22	-	-	-	-	-	-	-	983 3 0
-	-	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	38,006 3 65
2	-	-	-	-	-	-	-	-	-	-	-	-	37	-	1	34	-	-	1,285	-	21,153 1 91
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	33	-	-	-	132	5,598 0 92
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,046 2 66
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,828 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,860 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,490 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,325 0 0
-	10	2	31	-	7	10	199	12	613	2	16	21	-	-	4	9	-	-	-	-	9,876 2 38
3	11	1	23	2	31	19	47	3	176	9	7	49	2	3	3	17	-	-	-	-	4,604 1 50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342	-	-	-	-	2,670 0 74
-	-	-	-	1	62	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,702 2 14
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000 0 0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,139 1 20
19	138	38	748	3	295	242	1,224	404	19,112	31	136	1,569	398	5	25	1,123	126	-	1,285	132	*6,60,373 1 25
19	138	38	748	3	295	242	1,224	404	19,112	31	136	1,569	398	5	25	1,123	126	-	1,285	132	6,60,373 1 25
-	261	105	3,148	-	-	-	-	-	-	-	-	-	-	-	-	365	-	-	-	-	1,19,312 3 38
-	21	10	388	-	-	-	-	-	-	-	-	-	-	-	-	29	-	-	-	-	5,328 0 20
19	420	153	4,284	3	295	242	1,224	404	19,112	31	136	1,569	398	5	25	1,517	126	-	1,285	132	7,85,014 0 76

of April 1807, according to the Statement and Abſtract now exhibited, was as follows, viz.

- -	775	
- -	5,234	
		6,009 Total of Europeans.
- -	21,280	
- -	1,736	
Women and Children on the Penſion Liſt -	2,018	
		25,034 Total of Natives.
Total of Europeans and Natives - - -	31,043	

thouſand, one hundred and ſeventy, one Quarter and twelve Reas.

(Signed) *Alex. Hay,*
M. Aud^r. Genl.

* This Total will not add, occaſioned by the following omiſſions in the Body of the Abſtract, viz.

Staff of the Troops in Guzzerat -		R^s 7,050 2 80
- - - - - D^o - - - - Southern Diviſion - - - - - - - - - - - - - - - -		- 1,213 1 60
Staff of the Subſidiary Force at Poonah, taken in Abſtract at - - - - - -	9,984 2 2	- 50 0 0
Should be -	9,934 2 2	
Arſenal at Bombay, taken in Abſtract at - - - - - - - - - - - - - - - -	31,649 2 92	- 9,618 1 78
Should be -	41,268 0 70	
Total omitted - - -		R^s 17,932 2 18

(True Copy)

Wm Wright,
Auditor of India Accounts.

GENERAL VIEW of the ESTABLISHMENTS of the COMPANY's ARMY in INDIA, (exclusive of Staff) as it stood

	ENGINEERS.							EUROPEAN ARTILLERY.											EUROPEAN
								Commissioned Officers.							Non-Commissioned and Rank and File.				Commissioned Officers.
		Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Subalterns.	TOTAL.		Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Subalterns.	TOTAL.	Serjeants.	Drummers.	Rank and File.	TOTAL.		Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Subalterns.	TOTAL.
Previous to 1796	1 Corps at Bengal and Madras.	-	1	1	4	-	16	22	1 Batt[n]	-	1	1	5	-	20	27	20	10	340	370	1 Batt[n].	-	1	1	8	-	16	26
	1 Corps at Bombay.	-	1	1	2	-	8	12																				
	3 Corps	-	3	3	10	-	40	56	6 Batt[ns].	-	1	5	6	30	-	120	162	120	60	2,040	2,220	12 Batt[ns].	-	-	12	12	96	-	192	324
Per Regulations of 1796	1 Corps	-	1	1	1	4	4	16	27	1 Batt[n]	-	1	1	1	5	5	25	28	20	12	300	370	1 Reg[t].	-	1	2	2	7	1	29	42
	3 Corps	-	3	3	3	12	12	48	81	6 Batt[ns].	-	6	6	6	30	30	90	168	120	60	2,040	2,220	6 Reg[ts].	-	6	12	12	42	6	174	252
Increase in 1796		-	-	-	3	-	-	2	12	8	25	-	-	-	5	1	-	-	30	-	36	-	-	-	-	-	-	-	6	-	-	12
Decrease		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	30	-	-	-	-	-	-	-	-	-	54	-	18	72
In 1808	1 Corps	-	1	1	1	4	4	16	27	1 Batt[n].	-	1	2	2	7	7	28	47	35	12	664	714	1 Reg[t]. at Bengal.	-	1	2	2	7	1	32	45
																							1 Reg[t]. at Madras and Bombay	-	1	2	2	7	1	35	48
	3 Corps	-	3	3	3	12	12	48	81	6 Batt[ns].	-	6	12	12	42	42	168	282	210	84	3,990	4,284	3 Reg[ts].	-	3	6	6	21	3	102	141
Increase since 1796		-	-	-	-	5	6	-	-	-	-	-	-	6	6	12	12	78	114	90	24	1,950	2,064	-	-	-	-	-	-	-	-	-
Decrease		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 Reg[ts].	-	3	6	6	21	3	72	117
Increase since the Period previous to 1796.		-	-	-	-	3	-	-	2	12	8	25	-	-	-	5	7	6	12	42	48	120	90	24	1,950	2,064	-	-	-	-	3	-	6
Decrease		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6	75	-	90	177

No. 59.

previous to the Regulations of 1796, according to those Regulations, and in the year 1808; shewing the Increase and Decrease in the several Periods.

INFANTRY.				NATIVE CAVALRY.													NATIVE INFANTRY.												
Non-commissioned and Rank and File.					European Commissioned Officers.							Native Officers and Rank and File.						European Commissioned Officers.							Native Officers and Rank and File.				
Sergeants.	Drummers.	Rank and File.	TOTAL.		Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Subalterns.	TOTAL.	Commissioned Officers.	Non-Commissioned.	Trumpeters.	Rank and File.	TOTAL.		Colonels.	Lieutenant Colonels.	Majors.	Captains.	Captain Lieutenants.	Subalterns.	TOTAL.	Commissioned Officers.	Non-Commissioned.	Drummers.	Rank and File.	TOTAL.
24	16	576	616	1 Regt. at Bengal	-	-	-	1	-	6	7	6	9	3	219	237	1 Battn.	-	-	-	1	-	8	9	16	32	16	576	640
				1 Regt. at Madras	-	-	1	-	-	8	9	24	24	6	408	462	1 Brigade of 6 Battns.		1	1	6	-	48	56	96	192	96	3,456	3,840
192	192	6,912	7,392	7 Regts.	-	-	5	2	-	52	59	132	138	36	2,478	2,784	13 Brigades	6	13	13	78	-	624	(a) 734	1,248	2,496	1,248	44,928	(a) 49,920
30	22	1,000	1,062	1 Regt.	-	-	1	2	1	9	13	12	18	6	438	474	1 Battn.	-	1	1	3	-	16	21	20	50	20	Bengal 850, Madras and Bombay 950	Bengal 940, Madras and Bombay 1,040
																	1 Regt.	1	2	2	7	1	32	45	40	100	40	Bengal 1,700, Madras and Bombay 1,900	Bengal 1,880, Madras and Bombay 2,080
132	132	6,000	6,372	8 Regts.	2	4	4	16	8	72	106	96	144	48	3,504	3,792	26 Regts.	26	52	52	182	26	832	1,170	1,040	2,600	1,040	47,000	51,680
-	-	-	-	-	2	4	-	14	8	20	48	-	6	12	1,026	1,044	-	20	39	39	104	26	208	436	-	104	-	2,072	2,176
60	60	912	1,020	-	-	1	-	-	-	1	36	-	-	-	-	36	-	-	-	-	-	-	-	-	208	-	208	-	416
22	22	1,000	1,062	1 Regt.	-	1	1	2	1	12	17	18	24	6	Bengal 516 Madras 444	Bengal 564 Madras 492	1 Battn.	-	1	1	3	-	16	21	20	50	20	Bengal and Madras 850 Bombay 900	Bengal and Madras 940 Bombay 990
26	26	1,200	1,274														1 Regt.	1	2	2	7	1	32	45	40	100	40	Bengal and Madras 2,700 Bombay 1,800.	Bengal and Madras 1,880 Bombay 1,980
74	74	3,400	3,610	16 Regts.	4	16	16	32	16	192	276	288	384	96	7,680	8,448	59 Regts.	59	118	118	413	59	1,888	2,655	2,360	5,900	2,360	101,200	111,820
-	-	-	-	8 Regts.	2	12	12	16	8	120	170	192	240	48	4,176	4,656	33 Regts.	33	66	66	231	33	1,056	1,485	1,320	3,300	1,320	54,200	60,140
58	58	2,600	2,762	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	9 Regts.	4	16	11	30	16	140	217	156	246	60	5,202	5,664	-	53	105	105	335	59	1,264	1,921	1,112	3,404	1,112	56,272	61,900
118	118	3,512	3,782	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(a) Exclusive of the two Battalions stationed with the Nizam.

Appendix, No. 60.

ESTIMATE, ſhewing the principal Grounds of the INCREASE in the MILITARY EXPENSES of INDIA, on the compariſon between the years 1793-4 and 1808-9.

Increaſed Expenſe by the Arrangement of the Army according to the Regulations of 1796—ſay, in India			£. 350,000
HIS MAJESTY's:—			
The Increaſe in the number of Regiments is three of Dragoons, and eleven of Infantry. Computed on the compariſon of the Expenſe in 1794 and 1807, and adding the arrival of five Infantry Regiments afterwards, the Increaſe of Expenſe may be eſtimated at			£. 800,000
COMPANY's:—			
NATIVE INFANTRY	15 Regiments at Bengal	£.900,000	
	13 - D° - at Madras	624,000	
	5 - D° - at Bombay	210,000	
			1,734,000
NATIVE CAVALRY	6 Regiments at Bengal	£.182,500	
	3 - D° - at Madras	98,000	
			280,500
EUROPEAN ARTILLERY and LASCARS:—			
Increaſed Expenſe between April 1794 and April 1807			74,500
HORSE ARTILLERY			34,500
			£.2,923,500
Deduct Decreaſe of 3 Regiments of Company's EUROPEAN INFANTRY			170,500
			2,753,000
Increaſe between 1794 and 1807.			
General Staff and Staff at Stations (excluſive of what is included above in the ſum of £.350,000)			104,000
Medical Eſtabliſhments			26,500
Military Offices			45,500
Invalids and Supernumeraries			28,000
Irregular or Independent Corps, Eſcorts, &c.			227,000
Contingencies			372,000
TOTAL			£. 3,906,000

Appendix, No. 61.

A Comparative ABSTRACT ACCOUNT of the EXPENSE of the CIVIL ESTABLISHMENTS at the Three PRESIDENCIES in INDIA, in 1794, 1807, and 1808.

	1794.				1807.				1808.			
	EUROPEANS.		NATIVES.	Per Ann. £. Sterling.	EUROPEANS.		NATIVES.	Per Ann. £. Sterling.	EUROPEANS.		NATIVES.	Per Ann. £. Sterling.
BENGAL.	Covenanted.	Uncovenanted.			Covenanted.	Uncovenanted.			Covenanted.	Uncovenanted.		
General	57	109	2,088	310,412	93	166	1,495	468,374	83	164	2,226	681,089
Judicial	77	100	5,189	333,407	122	136	21,384	610,597	116	132	20,124	603,619
Revenue	55	28	2,206	506,246	34	39	3,651	525,842	41	43	3,170	562,158
Commercial	63	75	8,296	230,651	73	93	12,273	320,919	72	90	11,656	330,786
Marine	1	19	313	37,609	1	38	301	40,768	1	53	290	50,954
TOTAL	253	331	18,092	1,418,325	323	472	39,104	1,975,500	313	482	37,466	2,228,606
Ceded Provinces	- -	- -	- -	- - -	34	24	5,842	411,406	37	31	7,502	431,813
Conquered D°	- -	- -	- -	- - -	24	14	5,732	429,282	26	23	7,747	556,196
TOTAL	253	331	18,092	1,418,325	381	510	50,678	2,816,188	376	536	52,715	3,216,615
MADRAS.												
General	- -	- -	- -	103,057	- -	- -	- -	190,358	- -	- -	- -	298,027
Judicial	- -	- -	- -	5,001	- -	- -	- -	220,121	- -	- -	- -	227,972
Revenue	- -	- -	- -	48,138	- -	- -	- -	104,393	- -	- -	- -	123,253
Commercial	- -	- -	- -	21,845	- -	- -	- -	50,735	- -	- -	- -	51,893
Cuſtom	- -	- -	- -	- - -	- -	- -	- -	7,070	- -	- -	- -	8,832
Marine	- -	- -	- -	- - -	- -	- -	- -	10,500	- -	- -	- -	10,892
TOTAL	- -	- -	- -	178,041	- -	- -	- -	583,177	- -	- -	- -	720,869
Ceded and Conquered	- -	- -	- -	12,994	- -	- -	- -	565,683	- -	- -	- -	582,505
TOTAL	- -	- -	- -	191,035	- -	- -	- -	1,148,860	- -	- -	- -	1,303,374

As it may be preſumed that the variations in Expenſe in the three Periods ariſe in ſome degree from the variation in the Numbers of Servants employed, it was intended to ſtate thoſe Numbers, both of Europeans and Natives, but the Accounts received from Madras do not afford the means of ſo doing.

(*continued*)

Appendix, No. 61—*continued.*

BOMBAY.	1794. EUROPEANS. Covenanted.	1794. EUROPEANS. Uncovenanted.	1794. NATIVES.	1794. Per Ann. £. Sterling.	1807. EUROPEANS. Covenanted.	1807. EUROPEANS. Uncovenanted.	1807. NATIVES.	1807. Per Ann. £. Sterling.	1808. EUROPEANS. Covenanted.	1808. EUROPEANS. Uncovenanted.	1808. NATIVES.	1808. Per Ann. £. Sterling.
General - - - - -	54	10	603	62,628	30	33	343	64,901	34	26	336	70,949
Judicial - - - - -	- -	- -	27	1,375	5	18	700	32,124	6	11	580	31,238
Revenue - - - - -	5	2	829	21,000	11	5	950	21,392	6	6	916	21,255
Commercial - - -	2	1	74	1,635	7	6	238	9,103	7	5	217	7,800
Marine - - - - -	5	9	100	45,017	3	45	117	70,355	- -	16	101	69,964
TOTAL - - -	66	22	1,633	131,655	56	107	2,348	197,875	53	64	2,150	200,506
Ceded and Conquered	15	1	125	29,968	14	15	2,710	71,498	15	32	2,303	68,878
TOTAL - - -	81	23	1,758	161,623	70	122	5,058	269,373	68	96	4,453	269,384

East India House, 3d April 1810.

(Errors excepted.)

(Signed) *Wm Wright,*
Auditor of India Accounts.

Appendix, No. 62.

Extract Letter from the Court of Directors to the Governor General in Council at Bengal (Public Department); dated 13th May 1807.

Par. 2. IN conſidering the various eſtabliſhments under your government, our attention has been drawn to thoſe of the Marine Department, which we have recently had under our examination, in order to aſcertain if the preſent expenſe thereof is not capable of reduction, or if a Revenue may not be juſtly derived to the Company from the charge now made for piloting ſhips and veſſels into and out of the river Hooghly, or from other ſources connected with the navigation of the river, or with the Marine Department generally.

3. The adoption of meaſures by which Government, in return for advantages afforded to the community at the public expenſe, may derive a proportion of benefit, by the impoſition of duties or, by ſuch other means as are beſt applicable to the purpoſe, appears to us to be at all times juſt and reaſonable, and it is more particularly ſo in the preſent ſtate of our affairs, when every means within reach ſhould be reſorted to, as well to effect a reduction of expenſe, as improvement of the Revenue; on theſe grounds we have been induced to direct our attention to the Marine Eſtabliſhment.

4. The ordinary expenſe of the Marine in 1804-5 was S[a] R[s] 6,60,000, including the gun veſſels, but excluſive of the eſtabliſhment of the Bombay cruizers or other armed veſſels.

5. Of the ſum above mentioned, the eſtabliſhment of twelve pilot veſſels, with the offices immediately connected therewith, conſtitutes about one-half; the expenſe of the veſſels alone was S[a] R[s] 2,34,000, including wages, ſtores, proviſions and repairs: it is our intention to enter into ſome detail of this branch, as well in regard to the mode of conducting the buſineſs appertaining thereto, as to the collections and diſtribution of the money received for piloting veſſels; for we are of opinion that both are capable of improvement.

6. We underſtand that the pilotage is calculated according to the number of feet of water a ſhip or veſſel draws; foreigners, except the Americans, paying double the rates charged to Engliſh veſſels; the pilotage to an Engliſh ſhip of 800 tons, in and out of the river, with the charges for boatſwain, leadſmen, tow boats and warping the ſhip, amounts to about S[a] R[s] 1500, each voyage ſhe makes to Calcutta.

7. The amount of the collections on theſe accounts, we are informed, is upwards of three lacks of Rupees per annum; the greateſt part of which is diſtributed among the pilots, maſters and mates, belonging to the pilot ſchooners; the charges for tow boats and warping the ſhips are received by the Maſter Attendant, who maintains the eſtabliſhment of tow-boats uſed for theſe purpoſes: one-fourth of the collections for piloting foreign veſſels is received by the Company, and forms, with ſome other ſmall collections, the fund for penſions to the pilots and others belonging to the ſchooners.

8. According to the information before us, each pilot receives annually, in addition to the pay from the Company of 1200 R[s] per annum, about 12,000 R[s] from the pilotage collections; and each maſter, in addition to his pay of S[a] R[s] 840 per annum, about S[a] R[s] 4,000; ſome calculations have carried their receipts even beyond theſe ſums; as the collections are received and diſtributed by the Marine Paymaſter, you can without difficulty aſcertain the exact ſum received by each deſcription of perſons in the pilot ſervice; but whatever be the amount, it is certain that the Company, who bear all the expenſe, derive no benefit from the collections for pilotage.

9. We apprehend ſuch large allowances to men of the deſcription of thoſe forming the preſent Pilot Eſtabliſhment, cannot but be productive of bad effects. Seamen who deſert from the Company's or other ſhips, or who find their way by other means into Calcutta, are, we underſtand, received into the pilot ſervice, where they riſe to boatſwains, mates, maſters and pilots; when in the two latter ſtations, they receive allowances ſo ample to men in their claſs of life, as to encourage diſſipation and idleneſs. We have been informed that it is not unuſual for ſeveral of the pilot ſchooners to lie idle off Calcutta while ſhips are in the roads, and off the Sandheads, in diſtreſs for want of their aſſiſtance; and we find on your records numerous inſtances of complaints of drunkenneſs, inactivity and incapacity, among the pilots, maſters, &c. which have frequently been followed by diſmiſſion from the ſervice of the parties complained of. We ſhould infer, from theſe circumſtances, that there is a great want of diſcipline in the pilot ſervice, and it is evident that it requires reform, and more efficient regulations for its management.

10. As a principal ſtep towards improvement in the Pilot Eſtabliſhment, we ſhall uſe our endeavours to procure a number of boys from Chriſt's Hoſpital, or from ſome other ſeminary wherein they may have received the requiſite education, to be apprentices for a certain term of years; after which they may be appointed mates in the pilot veſſels, and riſe gradually to maſters and pilots. The ſervice would thus, in the courſe of a few years, conſiſt of well educated and ſcientific men, inſtead, as at preſent, of the idle, diſſipated and ignorant.

11. Should we meet with diſappointment in procuring lads of the foregoing deſcription, we ſhall conſider of the propriety of appointing volunteers for the pilot ſervice, in like manner as for the Bombay Marine.

12. From what is obſerved above, we are of opinion that the number of pilot veſſels now on the eſtabliſhment is greater than neceſſary; we therefore direct that you take the ſame into conſideration, and make ſuch reduction therein as may be conſiſtent with a due attention to the navigation and commerce of the port; or report to us your ſentiments, if they ſhall be in oppoſition to our own upon this point.

13. As the following Rules, for conducting the pilot ſervice, appear to us eſſential, we direct that they be eſtabliſhed.

Firſt. That it be a ſtanding regulation that no pilot veſſel proceed higher up the river than Kedgeree, unleſs ſhe requires docking, or except it be with one of His Majeſty's or the Company's ſhips, or a merchant ſhip of 800 tons and upwards. Should the pilot deem it neceſſary for the ſchooner to proceed with theſe as far up the river as Mud Point or Diamond Harbour, he is to be allowed ſo to proceed; but on arriving at either of thoſe places, he is to return again to the Offing.

Second. That, with the foregoing exceptions, no pilot ſchooner come in from ſea unleſs in charge of the fourth ſhip or veſſel, and having then only the mate on board.

Third. That after replenifhing the ſtock of water and proviſions at Kedgeree, where a depôt is to be eſtabliſhed, each ſchooner ſhall proceed again for the Roads with ſuch pilots as remain.

Fourth. That every pilot veſſel, on going to ſea, ſhall have on board two months water and proviſions; this ſupply to be kept up in the manner before-mentioned.

Fifth. That every pilot veſſel ſhall have on board one ſpare anchor and cable, or more, if neceſſary, ſuited to the tonnage of different ſhips, &c. with a ſmall ſupply of marine ſtores for ſhips coming into the roads or going out of the River in caſes of diſtreſs. This would afford conſiderable accommodation to the ſhipping, and at the ſame time prove advantageous to the Company by diſpoſing of their marine ſtores, on which a certain advance on the invoice price is to be charged.

14. Theſe regulations properly enforced, and with due attention to ſubordination and diſcipline in the pilot ſervice, we conceive that a conſiderable improvement will be effected, to the manifeſt advantage of the ſhipping navigating the river.

15. And being of opinion that the preſent mode of diſtributing the pilotage collections is objectionable, we direct that in future the charges to the ſhipping, for pilotage, &c. be collected for the Company, and that a fixed monthly ſalary be paid to the pilots, mates, &c. at the following rates:

Each Pilot	-	-	S[a] R[s] 700	per M[o].
—— Maſter	-	-	270	——
—— Mate	-	-	156	——
—— Boatſwain	-	-	60	——

16. The mode in which the pilotage is now charged appears to us to require alteration, as the rate at preſent is the ſame whether the ſhip goes to Diamond Harbour or to Calcutta, and whether the pilot is employed three days or three weeks; nor is any difference made between the ſouth-weſt Monſoon of ſeven months duration, and the remaining five months of the year.

17. To obviate theſe defects, we think it will be adviſable to proportion the pilotage collections to the tonnage of the ſhips or veſſels, and the diſtance they are conveyed up the river under the direction of the pilot; thus a veſſel of 100 tons burthen to Saugur ſhould pay 50 Rupees, to Kedgeree 55 Rupees, and ſo on with a fixed addition as they proceed higher up the river. Veſſels exceeding 100 tons to pay an increaſe of one Anna per ton for the exceſs, each of the diſtances ſtated: theſe rates are to be in force as to veſſels going into the river during the year, and for veſſels going out of the river in the north-eaſt Monſoon, or from the months of November to February incluſive; but in the other months, or in the ſouth-weſtern Monſoon, the pilotage out to be twice the amount, and all foreigners to pay double pilotage, according to uſual practice.

18. Theſe rates are to include all demands for pilotage; what is now collected under the deſcription of *duty* is to be aboliſhed, as are alſo the charges for taking out the pilot, or for boatſwains or leadſmen, unleſs the aſſiſtance of theſe is required by the Commander of the ſhip taking a pilot on board; nor are tow boats to be charged to the ſhipping unleſs they are actually required, by the owners, to be ſupplied; it being our intention that boats of a more efficient quality ſhould be ſubſtituted for theſe, as will be explained hereafter.

19. Having thus detailed our ſentiments upon thoſe points which attach more particularly to the Pilot Eſtabliſhment, we proceed to enumerate ſuch other branches, connected with the navigation of the river, as have fallen under our obſervation.

20. The diſtribution of a ſufficient number of mooring chains, at proper ſtations, throughout the navigable part of the river Hooghly, including the anchorage off Calcutta and the Saugur Road, appears likely to be productive of great advantage to the ſhipping importing into the river, as ſecuring them from the many dangers to which they are ſubjected in the navigation thereof; and we have no doubt the owners would readily pay a moderate rate for the uſe of theſe chains, according to their tonnage.

21. As a meaſure of farther ſafety to the ſhipping, we conſider it expedient that a number of warp boats ſhould be kept in readineſs to accompany them in and out of the river, inſtead of the tow boats now in uſe, which we apprehend are of very little ſervice, and ſhould be diſcontinued to the large ſhips; the warp boats to be of a large ſize and better conſtruction altogether, and to be provided with a proper anchor and hawſer for the aſſiſtance of ſhips; theſe boats to keep with a ſhip at half hawſer diſtance on the off ſide from any dangerous paſſage, ſo as to enable her to haul off inſtantly if ſhe touched the ground; they would likewiſe keep the ſhipping clear of each other, and might warp them to the mooring chains, and thus prove of great ſervice to the ſhipping in the river. For defraying the expenſe of theſe boats a ſmall duty might be levied on the ſhipping; which, from the aſſiſtance and accommodation

they

they would afford, we have no doubt would be chcerfully paid. We fubjoin a Statement of the propoſed dimenſions of ſuch boats, and a ſketch of their diſtribution.

22. The next point we have to mention, concerning the ſafety and protection of the ſhipping, is the erection of a light-houſe on Point Palmyras; a meaſure which would enable navigators in the S. W. Monſoon to bring their ſhips, at night, within the reef of the Point with ſafety, and off the mouth of the river Kanka or Kanika; within or at the entrance of which the pilot veſſels might be ſtationed with the beſt effects. We believe the erection of a light-houſe on this ſpot was, ſome years paſt, ſubmitted to the attention of your Government; but, poſſibly on account of the difficulty attending ſuch a plan, from the country not being at the time in our poſſeſſion, was relinquiſhed. As this objection is now removed, and we have obtained poſſeſſion of that part of the coaſt, it ſeems to us, from every information we have been able to procure, that the meaſure would in every view be highly adviſeable.

23. Another light-houſe on Saugur Iſland would produce advantages nearly ſimilar in the N. E. Monſoon.

24. The expenſe of erecting theſe light-houſes, we apprehend, would not be of conſiderable amount; the lanterns and other apparatus muſt of courſe be ſent from this country; and as a reimburſement of the charges attendant thereon, as well in the firſt coſt as in the eſtabliſhment required, a moderate duty may be levied upon the ſhipping availing themſelves of the evident benefits that muſt be derived to them.

25. The ſupply of pure and wholeſome water to the ſhipping importing into the River Hooghly is obviouſly an eſſential and important meaſure. We have given particular attention to your Proceedings, in conſequence of the complaints made by Captain Sir John Gore on the ſubject of water ſupplied to His Majeſty's frigate Meduſa, which he commanded; the Report of the Committee appointed to examine into thoſe complaints clearly ſets forth the delays and other inconveniences of the preſent mode of obtaining water for the ſhipping; this Committee conſiſted of the Maſter Attendant, Commodore Hayes, ſix Captains of Indiamen, and four Commanders of country ſhips; and, with the exception of the Maſter Attendant, they were unanimouſly of opinion that the preſent ſyſtem was defective, and required alteration and reform. It is not neceſſary to enter into an examination of the different modes pointed out, either by Sir John Gore or the Committee, for improving the preſent practice, as it is not our intention to direct the adoption of either; but we muſt confeſs the reſolution you formed upon their Report, following apparently therein the opinion of the Marine Board, viz. "That the new arrangement for inſuring at all times to the ſhips in "the river a conſtant ſupply of pure and wholeſome water, is unneceſſary;" does not appear to us to be ſuch as from the real importance of the ſubject we ſhould have expected; for we cannot ſuppoſe that of a Board of twelve profeſſional men, eleven members, all of whom muſt have been well acquainted with the circumſtances on which they reported, would have given their opinion that defects exiſted in the ſyſtem of procuring water, without a real foundation for their aſſertions.

26. The plan that has occurred to us as likely to remove the objections to the preſent mode of obtaining water for the ſhipping, is by forming one or more reſervoirs, to be ſupplied from the Loll Dicky or Great Tank; the water to be conveyed from the reſervoirs, through iron pipes, to boats to be employed in carrying it to the ſhips and veſſels down the river; the expenſe of this meaſure to be repaid to the Company by a charge for the water ſo ſupplied, at a certain rate per ton.

27. We obſerve on the Proceedings of the Marine Board, in July 1798, a Statement of the expenſe of ſupplying water to the Europe ſhips from November 1797 to 31ſt May 1798; by which it appears the average was at the rate of 10 gallons for a Rupee. On that occaſion the Board forwarded an Addreſs to the Governor General and Council, ſtating the inconveniences attending the mode of ſupplying water, with a propoſal for building a reſervoir at Kedgeree for ſupplying water to the ſhips lying at Saugur when the ſoutherly winds rendered it difficult for boats and ſloops to get down the river; you will refer to this when the ſubject comes before you under our preſent orders.

28. We compute that ſeveral thouſands of country craft, including ſnows, brigs and ſloops, make one voyage to Calcutta in the courſe of the year; which are exempt from pilotage and every other deſcription of duty; it ſeems reaſonable, however, that according to the eſtabliſhed cuſtom at the native ports in India, theſe veſſels ſhould pay a ſmall duty, under the denomination of an Anchorage Fee.

29. The ſhips, veſſels and ſmall craft, ſhould take out paſſports and regiſters, paying an eſtabliſhed fee for the ſame. We believe this was formerly done, and that the fees were received by ſome of our ſervants; but, in conſideration of the liberal ſalaries now given, if the fees are collected, they are to be brought to the Company's credit; if no fees are taken on theſe accounts, they are to be eſtabliſhed in future.

30. The fees now paid on port clearances and manifeſts are the emoluments of the Collector of Cuſtoms. We conſider the commiſſion on the Cuſtoms now drawn by the Collector, as affording an ample remuneration for his ſervices; and therefore direct that the fees on port clearances and manifeſts be in future brought to the Company's credit.

31. When ſhips loſe their anchors in the river the Maſter Attendant profits by the recoveries; we propoſe, in future, that the warp boats ſhall be uſed for the purpoſe of recovering anchors, and that all anchors ſo recovered ſhall be returned to the owners on their paying to the Company a fixed advance on the prime coſt; a meaſure of this nature, at the ſame time that it benefits the Company in a ſmall degree, is of material advantage to the owners, and ſhews our attention to their intereſts, which muſt be gratifying to them.

32. The

32. The ſales of marine ſtores, as at preſent conducted, appears to require reform; we obſerve theſe are made at certain fixed periods, and from the lateſt accounts before us we are concerned to find a conſiderable loſs has accrued upon the invoice price of the ſtores. It occurs to us that the better mode of diſpoſing of our marine ſtores, would be by fixing a certain advance upon the invoice price, at which rate they might at any time be iſſued to all purchaſers requiring them; and with a view of further facilitating the diſpoſal of the marine ſtores, ſuch of them as were required for the uſe of the ſhips or veſſels in the river might be ſent on the Company's pilot ſchooners. It may probably alſo be adviſable to eſtabliſh Depôts of theſe ſtores at different ſtations down the river, whence they might be more readily furniſhed to the ſhipping in want of them.

33. From the adoption of regulations upon the foregoing or ſimilar principles, we can have no doubt that a conſiderable Revenue would accrue to the Company, and that the navigation of the river would at the ſame time be much improved, to the evident advantage of the community at large.

34. The Revenue muſt of courſe depend upon the amount of tonnage of the ſhips and veſſels importing into the river, and the rates and duties to be levied on the ſhipping; with regard to the latter, it occurs to us that the following might be eſtabliſhed.

35. For the uſe of the mooring chains, according to the ſize, and the ſeaſons of the year, the accompanying Table will ſhew the ſtations for the chains and rates of hire.

36. For the warp boats for large ſhips, 4 Annas per ton, or according to the time they are employed.

37. For the light-houſe duties on large ſhips, ſloops, ſnows and brigs, two Annas per ton for each light-houſe.

38. For the ſupply of water to larger ſhips, ſuppoſing they require water equal to $\frac{1}{6}$ of their tonnage, at an eſtimated average of S^a R^s 5 per ton; and for ſnows, ſloops, and other ſquare rigged veſſels, calculating four tons of water each, at 1 Rupee per ton.

39. For anchorage fees on veſſels not requiring pilotage, four Annas per ton.

40. For fees on annual paſſports and regiſters for large and ſmall veſſels, four Annas per ton.

41. For fees on regiſters for ſmall craft navigating the river below Calcutta, one Anna per ton.

42. For port clearances and manifeſts, five Sicca Rupees each per 100 tons.

43. For anchors recovered, 25 per cent. on the prime coſt, to be charged the owners.

44. For marine ſtores ſold or ſupplied to the ſhipping, 25 per cent. on the invoice price.

45. The Revenue derived from theſe ſources and from the pilotage collections, after paying the ſalaries of the pilots, &c. muſt, as we have already obſerved, be conſiderable; and, upon the beſt calculation we can form of the tonnage of the ſhips and veſſels of all deſcriptions reſorting to the port of Calcutta, we ſhould be diſpoſed to think it not over-rated at eight lacks of Sicca Rupees; but wiſhing, upon the eſtabliſhment of what may be conſidered as a new ſyſtem, to form our computation upon the moſt moderate ſcale, we ſhall take the probable Revenue at four lacks of Sicca Rupees. Still this ſum is an object worthy of attention in the preſent ſtate of our affairs; and it is the more ſo, becauſe the meaſures from which we calculate its production are at once advantageous to the Company, and beneficial to the intereſts of thoſe who are ſubject to their Government in Bengal; for, under all the defects of the preſent ſyſtem, we have no doubt that the charge now incurred for ſhips of the larger ſize exceed thoſe propoſed to be eſtabliſhed under various and evident improvements.

46. We are aware that expenſe muſt be incurred, in the outſet of the arrangement, in the purchaſe of mooring chains, building boats, erecting light-houſes, and on other accounts incidental thereto; but we are of opinion theſe ſervices will not require the diſburſement of more than one year's collections; with regard to mooring chains, we obſerve by your Marine Storekeeper's books, there are ſeveral lying in ſtore at Calcutta, which will now be brought into uſe; and we ſhall ſend out ſuch further ſupply as may be neceſſary to complete the number to be laid down at the different ſtations.

47. Reſpecting the building of the light-houſes, you will give ſuch orders as may appear beſt calculated to the ends in view, conſiſtent with a due regard to economy; we ſhall, as already obſerved, ſend out the lantern parts for them, with proper directions for putting them up, and we conclude perſons may be found on the ſpot who will be capable of undertaking that buſineſs from the directions to be forwarded.

48. You will proceed, without delay, in the adoption of meaſures for carrying into effect the general principles laid down in the foregoing paragraphs. With regard to the particular points relating to the impoſition of duties therein enumerated, you will conſider them rather as conveying our ideas in an outline, than as abſolute directions; in propoſing the rates of the various duties to be levied, we have proceeded upon the beſt information we could obtain upon the ſubject; this part, however, you will examine into with particular attention, in order to aſcertain with preciſion the quantum of duty that may be levied, conſiſtently with the objects in view, by our orders now given; viz. the foundation of a Revenue to the Company, and the advantage of the community in reſpect to the navigation of the river; and in doing this you will conſider the propriety of fixing a heavier duty to be paid by foreigners than that impoſed on veſſels under Engliſh colours, according to the practice regarding pilotage; due care being at the ſame time taken, that in any reſpect the duties are not ſo heavy as to hazard the loſs of the trade to the port of Calcutta, and its reſort to foreign ſettlements.

49. While the principles of the foregoing plan are under your conſideration, you will give your attention to ſuch other improvements of the port of Calcutta, and of the Revenue which may be derived to the Company in conſequence, as may ſuggeſt themſelves from the local inveſtigation which will take place in conformity with theſe our Orders; and you will direct that theſe be carried into effect at the ſame time with the arrangements now pointed out. Should any ſerious objections occur to you to the adoption of any particular item of the regulations we have determined on, you will poſtpone carrying the ſame into effect until a reference is made for our ultimate deciſion.

50. The beſt mode, probably, of obtaining the moſt complete information upon the various ſubjects contained in the foregoing, would be the appointment of a Committee of profeſſional men, who have no other intereſt in the plan propoſed than ſuch as reſults from the general benefits it holds out. Captains of our ſhips and of the country trade, with ſome of the principal merchants of Calcutta who are concerned in ſhipping, ſeem to us of the proper deſcription for forming ſuch a Committee, and you will accordingly attend to this ſuggeſtion; the junior Member of Council ſhould be the Preſident of this Committee.

Appendix, No. 63.

Extract Letter from the Governor in Council at Fort St. George (Revenue Department); dated 23d November 1794.

Para. 1.—HAVING received advice of the approaching diſpatch of ſeven of your ſhips from Bengal, we take the opportunity by them of ſending your Honourable Court a copy of our Preſident's Minute, at a Meeting on the 24th ultimo, ſtating his Lordſhip's reaſons for propoſing an immediate abolition of the Chiefſhips of Maſulipatam and Vizagapatam as well as the Reſidency of Gangam, in which we entirely concurred, and have in conſequence placed your valuable poſſeſſions in that quarter in ſeparate diviſions, under the charge of nine Collectors. We alſo tranſmit, for the information of your Honourable Court, a copy of the Proclamation we thought it neceſſary to publiſh on the occaſion throughout the Circars, and a copy of the Revenue Board's Inſtructions to the Collectors, with other papers relating to the arrangement.

Appendix, No. 64.

Extracts Letters from the Governor General in Council at Bengal (Public Department); dated 26th March 1786, and 19th February 1787.

45. HAVING lately received a Letter from Captain Francis Light, giving an account of the Malays, the conqueſts of the Dutch over ſome of their Princes, the intrigues of the French, and the ſituation of the trade to the eaſtward; with many Letters from the Princes of theſe countries to the Governor General, with which he was charged; alſo a Grant of the Iſland of Pinang to the Engliſh Eaſt India Company, from the King of Queda; we took the ſame into conſideration, with the Orders of your Secret Committee, dated in October 1780.

46. Captain Light repreſents that the Iſland of Pinang, lying in the Streights of Malacca, in latitude 5° 20′ north, has an excellent port on the eaſt ſide, where proviſions of all kinds are to be procured in abundance; that it is convenient for ſhips bound to China from all parts of India, and is ſo well ſituated that it muſt, if not loaded with impoſitions and reſtrictions, ſoon become the emporium of the eaſtern trade.

47. This iſland is ſo peculiarly adapted as a mercantile ſtation for veſſels from all the Malay ports, the Moluccas, the Philippine Iſlands, and Borneo, that we did not heſitate to accept the King of Queda's Grant; as by an eſtabliſhment properly ſecured at this place, the Bengal trade with that of China will be connected. We are fully convinced, from the conduct of the Dutch, that it is become more neceſſary than ever for us to have a port where ſhips of our nation may meet the eaſtern merchants, as well for the promotion of that valuable commerce, as to afford a windward ſtation of refreſhment and repair to the King's, the Company's, and the country ſhips.

48. The depth and flow of water in the harbour, the facility of approach and retreat to ſhips of all burthens and at all ſeaſons, together with the nature of the ſoil and productions, are repreſented by Captain Light to be ſuch as have convinced us this ſituation is ſuperior to all others. It lies right in the track of the China ſhips from Bombay, Madras and Bengal, and the communication with Pinang and the Preſidencies of Bengal and Madras is at all times open, and not more than a month or ſix weeks, in the moſt unfavourable ſeaſon, is neceſſary to ſend or receive advices from both.

49. The poſſeſſion of this iſland cannot fail of being of the greateſt utility to any maritime Power in India, and we believe it to be a more eligible ſituation in the northerly Monſoons than even Bombay; as it affords a ſtation from which his Majeſty's Squadron may at any ſeaſon proceed to the ſupport of the Company's Settlements on the Malabar Coaſt, the Coromandel Coaſt, or to any port in the Bay of Bengal, with great eaſe and quickneſs; which cannot be done either from Trincomalee or Bombay; and ſhips of all

burthens may heave down and repair there with eaſe, in a healthy ſituation, abounding with every neceſſary refreſhment. Our arrangements for taking poſſeſſion of the iſland, and for forming an eſtabliſhment there, are recorded in the Conſultations noted in the margin, to which we beg leave to refer you, and to our Letter of this date from the Secret Department.

Separate Proceedings, 2d, 20th and 21ſt March.

49. In the Letter of the 25th March laſt the late Government communicated to your Honourable Court the meaſures they propoſed to adopt in regard to forming a Settlement upon the iſland of Pinang in the Straits of Malacca; and on the 21ſt of Auguſt you were acquainted that Captain Light had ſailed with a detatchment on that ſervice.

50. On the 13th November following we acquainted you that we had received advices from Captain Light, and ſhould at a future period communicate the meaſures which we might adopt in conſequence of thoſe advices. In compliance therefore with that promiſe, we now tranſmit you our ſeparate Conſultations of 13th December 1786, and 22d January 1787, regarding Pinang, ſince called Prince of Wales Iſland, to which we beg leave to refer your Honourable Court for minute particulars, while we communicate to you the principal meaſures we have adopted.

51. Captain Light having proceeded to Pinang, took poſſeſſion of it in the name of His Majeſty, and for the uſe of the Engliſh Eaſt India Company, on the 11th of Auguſt 1786, as certified by a written inſtrument recorded in the Appendix to the Proceedings on the 13th of December 1786, and immediately commenced clearing the country, and the conſtruction of a ſmall fort for the protection of the detachment againſt any attempts of the Malay Powers, whom he apprehended would be inſtigated by the Dutch, or induced by the ficklenes of their own diſpoſitions, to attempt to cut them off.

52. Having taken into conſideration the application from Captain Light to be reinforced, and fully conſidered the advantages which may reſult from this Settlement, in oppoſition to the expenſe that muſt attend the increaſe of the eſtabliſhment, the very favourable accounts of the iſland received from Captain Light, as well as from thoſe gentlemen who had been at the place; we were induced to comply with his requeſts, and accordingly reſolved to afford him effectual ſupport, though not quite to the extent he deſired.

53. The force of the detachment, and the quantity of military and ordnance ſtores ſent with it, will be particularly ſpecified from the Military Department. The Officers and men, alſo a part of the ſtores, and 20,000 Spaniſh Dollars in ſpecie, have been embarked on the Ravenſworth, and Captain Roddam diſcharged his pilot on the 2d inſtant.

54. Captain Roddam has been directed, after landing the troops, to proceed to Fort Marlbro', where he will receive on board 150 Caffries for Prince of Wales Iſland, to be delivered to Captain Light for the purpoſe of clearing the country; and having performed this ſervice he is to return back to this place; from whence we purpoſe to diſpatch him for England early in Auguſt. This will afford you an early cargo, and ſave the expenſe of taking up a packet at that ſeaſon.

55. We muſt confeſs it was with great reluctance we adopted meaſures which cauſed the Company an immediate increaſe of expenſe on a proſpect of diſtant reimburſement, at a time when every fund is appropriated to anſwer a variety of demands; but the plan has gone too far to be haſtily retracted, and the uſurpations of the Dutch in thoſe parts, added to the great increaſe of the Company's trade to China, rendered a Settlement in the Streights of Malacca more requiſite than ever.

56. The objects which we expect by this Settlement are both commercial and political; to connect the Bengal and China trade, and procure a windward port during the north-eaſt Monſoon, for the refreſhment and repair of the King's ſhips in time of war. How far we may be juſtified in theſe expectations time and experience can alone determine.

57. We do not look upon the eaſtern trade as a ſource from whence much ſpecie can be drawn into this country, but the advantages to be expected from it for the Company are, principally, by its becoming more extenſively than at preſent a mart for the barter of opium and the productions of Bengal, for tin, pepper and other commodities, to be applied as funds in the Chineſe markets for the purchaſe of tea, inſtead of the ruinous export of ſpecie from this country, as well as from Europe.

58. Captain Light having detailed the political ſituation of the Native Powers around him, requeſted our orders, in conſequence of repeated applications for aſſiſtance from the King of Queda and other Princes, who dreaded an attack from the Siameſe Forces; to this we peremptorily directed him to refuſe compliance with the ſolicitations of either party, but at the ſame time inſtructed him to endeavour to cultivate the good will of all, declaring that the defence of the iſland muſt be his ſole object: we, however, informed Captain Light that the King of Queda was entitled to ſome pecuniary conſideration for his grant of the iſland, which we authorized him to pay by inſtalments.

59. Not concurring in the propriety of granting paſſes to the Malay Prows, which Captain Light recommended in order to obtain greater commercial benefits, by affording our protection againſt the exactions of the Dutch, we forbade it; for although we do not admit many of the excluſive privileges claimed by that nation in the eaſtern ſeas, yet in caſe of their being arrogated before we authorized the Engliſh colours to be hoiſted, we conſidered it neceſſary to guard againſt their being inſulted; we have, however, permitted Captain Light to grant papers to ſuch veſſels as belong to perſons actually inhabitants of the iſland, who ſhall have taken the oaths of allegiance according to the tenets of their religion.

60. We

60. We have ordered Mr. Macdonald, an Officer upon this Eſtabliſhment, but on ſervice at Fort Marlbro', to proceed to Prince of Wales Iſland and ſurvey the harbour. From his Report we may be better enabled to judge how far this place will anſwer for the reception and repair of ſhips of war, and whether it will ſerve as a place of defence.

61. We have likewiſe directed Captain Light to tranſmit us particular accounts of the exports and imports of goods, with the prices they bear; and ſuch further information as may enable us to aſcertain how far the Settlement will anſwer our expectations in a commercial point of view.

62. Having this information before us we ſhall be enabled to come to a final determination, whether it will be prudent to continue or withdraw the Settlement altogether.

63. We have authorized Captain Light to receive ſuch Coloniſts as he may judge expedient; to allot ſuch a portion of land to each family as circumſtances would admit; and, as an encouragement to trade, we have made the port free to all nations, and peremptorily forbade his levying any kind of duty or tax on goods exported or imported.

Appendix, No. 65.

Extract Letter from Court of Directors, to the Governor General in Council at Bengal, (Public Department); dated 31ſt Auguſt 1801.

Para. 8. THE next place where a material reduction may be effected, is in the Eſtabliſhment of Fort Marlbro'. It appears by the accounts of that Reſidency for the years 1797-8 and 1798-9, the lateſt we have received, that the Company have ſuffered an annual loſs of above £.87,000. after making allowance for the profits derived from the purchaſe of pepper produce.

9. We are decidedly of opinion that no reaſon exiſts to juſtify our maintaining this Settlement at ſo enormous an expenſe; its chief importance to the Company is in a commercial view, and in this view it is evident we have been very conſiderable loſers, from the ſmall quantity of pepper ſupplied, and the increaſing charges of the Eſtabliſhment in every branch.

10. It was therefore a matter of ſome doubt with us, whether it might not be expedient to withdraw our Settlements on the Weſt Coaſt of Sumatra altogether; againſt this determination, however, ſome arguments of a political nature occurred, which appear to us of too much weight to juſtify that deciſion.

11. After mature conſideration we have come to the reſolution of making very conſiderable reductions in the Eſtabliſhment at Fort Marlbro', and of withdrawing the ſubordinate Reſidencies in general, and the following appears to us to be a larger Eſtabliſhment than can be required for the purpoſe of collecting the pepper for Europe or China; but we have allowed a greater number of Aſſiſtants for the preſent than we think neceſſary for a permanent Eſtabliſhment, in order to make immediate proviſion, as far as we can with propriety, for the Servants now at Fort Marlbro'; but as we are decidedly of opinion that a Reſident, with four Aſſiſtants, will be ſufficient, the Eſtabliſhment is to be reduced to that number as vacancies occur, viz.

One 1ſt Aſſiſtant,
One 2d Aſſiſtant,
Two Junior Aſſiſtants or Writers.

ESTABLISHMENT for Fort Marlbro'.

CIVIL.

	Dollars.
Reſident to have a Houſe, but to be reſtricted from trading in Pepper. Salary	15,000
1ſt Aſſiſtant	6,000
2d Aſſiſtant	4,000
3d Aſſiſtant	3,000
4th Aſſiſtant	2,000
Four Writers, at 1800 Dollars each	7,200
Total Civil	37,200

MILITARY.

	Per Annum.
1 Captain Artillery Pay and Allowance	Sa Rs 5,382 — —
1 Lieutenant, Infantry	3,198 — —
1 Enſign	2,543 — —
1 Subadar	984 — —
1 Jemautdar	336 — —
5 Havildars, each Sa Rs 228	1,140 — —
5 Naicks	1,020 — —
100 Sepoys	10,200 — —
1 Aſſiſtant Surgeon	3,198 — —
1 Serjeant Major	552 — —
Carried forward	37,200

		Brought forward	37,200
	Artillery.	Per Annum.	
2 Serjeants - - - - - -	at 360. -	720 — —	
2 Corporals - - - - - -	- 324. -	648 — —	
4 Gunners - - - - - -	- 300. -	1,200 — —	
20 Mattroffes - - - - - -	- 247. 6. -	4,947 8 —	
1 Quarter-Maſter Serjeant (non-effective)	- - - -	168 — —	
1 Puckally - - - - - -	- - -	144 — —	
1 Sayar - - - - - -	- - -	192 — —	
1 Tindal - - - - - -	- - -	138 — —	
20 Laſcars - - - - - -	at 81 each	1,620 — —	
	Total Military - S^{a} R^{s}	38,350 — —	
	Say at 2 R^{s} per Dollar - -	Dollars	19,165
Contingencies, Civil and Military, to be kept within the moſt moderate bounds, ſuppoſed will not exceed - - -		- - -	5,275
		Total Dollars	61,640

12. The Eſtabliſhment is to be formed with as little delay as poſſible, and, as at preſent, is to be ſubject to your orders and control in every reſpect.

13. There muſt, we conceive, be houſes belonging to the Company, more than ſufficient to accommodate the foregoing Eſtabliſhment of Civil Servants and Military Officers; if not, a ſmall allowance may be made for houſe rent; there are alſo, we conclude, barracks, &c. for the troops; the Pepper Godowns muſt of courſe be kept up, but the greateſt frugality muſt be obſerved in the repairs of houſes or buildings of every denomination, or in ſuch allowances as may be granted for repairs; and after the reduction takes place no houſes are to be kept at the Company's expenſe, but ſuch as are abſolutely required for the reſidence of the Servants on the new Eſtabliſhment.

14. The Reſidencies at the Out-Settlements are to be withdrawn in general; but we leave it to you to continue, if you think it neceſſary, a ſmall poſt at Pods Penang near the Straits of Sunda, and at Tappanooly, where a few native troops may be ſtationed to protect the property of native or Engliſh Merchants; alſo to continue for the preſent a ſmall force at Padang; theſe are to be taken from the Eſtabliſhment before directed.

15. As the Pepper Settlement will be withdrawn, every encouragement is to be given to the natives to tranſport the pepper produced in their ſeveral diſtricts, in their own boats, to Fort Marlbro'; where it ſhould be paid for at a fair market price: if it be found neceſſary to employ a veſſel or boats belonging to the Company, this muſt be done upon ſuch a ſcale of economy as may ſtill leave a profit on the purchaſe of the pepper.

16. The pay and allowances to the Military include full Batta, which is the higheſt rate that can be admitted in that reſpect.

17. It will be neceſſary to relieve the detachment at certain intervals.

18. We leave the appointment of the Reſident and Aſſiſtants to you, but recommend they may be taken from the Servants now there, unleſs you ſee ſome ſolid objection; and with regard to the Civil Servants who will become ſupernumerary by theſe orders, on mature conſideration we have reſolved, that as ſoon as we have legal authority for ſo doing, they ſhall be transferred to the Madras Eſtabliſhment; as from the great addition of territory annexed to that Government, there appears to be ſufficient room for the employment of an additional number of Servants; but the Fort Marlbro' ſupernumeraries are to be placed, in regard to their ſeveral ranks, with a difference of five years ſtanding below the Fort St. George Servants; the Writers at Fort Marlbro' who are under 22 years of age may be ſent to Fort St. George immediately, and rank under the Fort St. George Writers of the preſent ſeaſon; but this is to extend only to ſuch as are of European parents, both father and mother.

19. And with regard to the Servants above the rank of Writers, the transfer is in like manner to extend only to ſuch as are born of European parents, both father and mother; thoſe who are not ſo, muſt remain at Fort Marlbro' upon their preſent allowances, according to their rank, except thoſe who you think proper to appoint Aſſiſtants to the Reſident; and no Servants can be transferred, who, from the inveſtigation now making, may be found unworthy of future employments in our ſervice; theſe muſt of courſe wait our final deciſion on their conduct.

20. Until the transfer can be made the ſupernumerary are to be allowed to draw their preſent ſalary, diet, and houſe rent, according to their ranks.

21. The ſums outſtanding on Loans from the Bank muſt be called in as ſoon as poſſible; but in this, as well as the inferior details of arrangement, we leave you to act according to your diſcretion.

22. In giving our directions upon this ſubject, we have not paſſed unnoticed the communication, in your Public Letter of the 16th February laſt, of the inſtructions ſent to the Commiſſioner, in view to the final arrangement for the management of our affairs on the Weſt Coaſt of Sumatra; but, from a firm conviction that a radical reform is abſolutely and immediately neceſſary, we think proper to direct that the reduced Eſtabliſhment ordered by us be forthwith carried into effect, without waiting for our ſentiments on the points referred to the Commiſſioners inveſtigation, as noticed above.

Appendix, No. 66.

Extract Letter from the Court of Directors to the Governor General in Council at Bengal, (Public Department); dated 28th Auguſt 1800.

Par. 6. FROM the importance of Prince of Wales Iſland in a commercial point of view, we are induced to direct that a ſenior Civil Servant on your Eſtabliſhment, fully competent to the charge, be immediately appointed Superintendant of that Iſland; and ſhould any gentleman not of this deſcription have been previouſly appointed to this ſtation in the room of the late Major Macdonald, we further direct that he be removed therefrom, and that one of our Civil Servants be appointed in his room.

Appendix, No. 67.

Extract Letter from the Governor General in Council at Bengal (Public Department), dated 31ſt July 1801.

6. Direct that a ſenior Civil Servant be appointed Superintendant of Prince of Wales Iſland. Further Orders on the ſubject.

6. The Governor General in Council had appointed Sir George Leith, Bart. to the charge of Prince of Wales Iſland, a conſiderable time previous to the receipt of the Order of your Honourable Court, and the affairs of that Government having been conducted with great integrity and propriety by Sir G. Leith, the Governor General in Council is apprehenſive that any ſudden change in the Government might produce an injurious effect upon the intereſts of the Company in that valuable Settlement. His Excellency in Council is therefore ſatisfied that your Honourable Court, under theſe circumſtances, will approve his determination to ſuſpend the execution of your Orders on this ſubject, until he ſhall have ſubmitted to your Honourable Court a full view of the ſtate of affairs at Prince of Wales's Iſland.

Appendix, No. 68.

Letter from the Court of Directors to the Governor in Council at Prince of Wales Iſland; dated 18th April 1805.

To Philip Dundas, Eſq. Governor
John Hope Oliphant, Eſq. 2d in Council
Alexander Gray, Eſq. - 3d D°
Colonel Norman Macaliſter, 4th D°
} of Prince of Wales Iſland.

Para. 1. HAVING reſolved that the future ſyſtem of managing the Company's affairs at Prince of Wales Iſland ſhall be by a Governor and Council, and having the higheſt opinion of your integrity and ability, we have appointed you to the execution of that important truſt, and encloſe you a Commiſſion of Government accordingly, under the Company's ſeal. We likewiſe encloſe you a copy of a ſeparate Commiſſion which we have granted to the Governor, appointing him Commander in Chief of the Fort and Garriſon.

2. Hitherto the Government appointed for this iſland has been conſidered merely as of a temporary nature. It has long been our intention, however, to eſtabliſh a regular ſyſtem of adminiſtration for the iſland, but from various cauſes that ſyſtem has not been formed till now. Although from the ſpirit of Britiſh rule, even when imperfectly adminiſtered, induſtry, enterprize and improvement, have appeared to a conſiderable extent on the iſland, and its population, produce and commerce, are already very reſpectable; yet the growth of the Colony has in many ways been impeded by the want of regular government and laws; and as the inhabitants have become more numerous, that want has been more felt and complained of.

3. The poſition of this iſland, its climate, its fertility, its harbours, its produce of large timber, its contiguity to Pegu, which contains the moſt abundant Teak foreſts in Aſia, have long pointed it out as an acquiſition of very great importance in a commercial and political view, being placed in a moſt favourable ſituation for an emporium of commerce in the Eaſtern Seas, and for becoming a commanding ſtation for the rendezvous, refitting, and ſupply of that portion of His Majeſty's Navy required for the protection of the Company's poſſeſſions and affairs in the eaſtern parts of Aſia.

4. From theſe cauſes it has been in our contemplation, for ſome years, to place the iſland under the ſame form of government as the Company's other Settlements in India enjoy, and to make it dependant immediately on the Company at home. By this meaſure we expect that the benefits of fixed government and laws will be eſtabliſhed, and induſtry, commerce and general reſort, be thereby encouraged.

5. Our attention has lately been called to this ſubject, not only by the general reaſons already aſſigned, but by the neceſſity which the renewal of war has evinced of putting this important ſtation into a ſtate of ſecurity from the attacks of our enemies.

6. On theſe grounds alone we ſhould have deemed it indiſpenſably neceſſary to new model the Government of the iſland, and take further meaſures for its ſecurity; but a Plan which has lately been laid before us, of which a Copy (and the Paper accompanying it) is encloſed, at the deſire of the Firſt Lord of the Admiralty, for making the iſland a Naval Arſenal for the building and repairing His Majeſty's ſhips, gives a new and high degree of importance to the ſubject, and renders the projected reform in the government abſolutely indiſpenſable. We are fully impreſſed with the great national advantages of the object propoſed by the Firſt Lord of the Admiralty, entertain ſanguine hopes of its practicability, at leaſt to a certain extent, and have moſt willingly agreed to afford the utmoſt aid in our power in carrying into execution the meaſure propoſed by His Majeſty's Government.

7. In the courſe of our deliberations on this ſubject our attention has been drawn to a general conſideration of the Britiſh intereſts, political and commercial, in the countries on the eaſtern ſide of Bengal. Beſides Prince of Wales Iſland, the Company now poſſeſs in the Straits of Malacca the town and fortreſs of that name; and on the South-weſt Coaſt of Sumatra, Fort Marlbrough and its dependencies. The importance, both in a political and commercial view, of the iſland over which we have appointed you to preſide, has been already noticed; although this iſland may be made a Naval Station, which under the authority of the Britiſh Nation may become paramount in that quarter, yet it will not deprive an European enemy of the means of infeſting with his ſhips the Bay of Bengal, becauſe there is ſtill an inviting port open to him in Acheen, on the Weſt Coaſt of Sumatra, where the French in the two laſt wars were enabled to refit and ſupply their ſhips, and ſpeedily to reſume their depredations in the Bay. This port, properly ſtrengthened, might command the ſouthern ſhore of the Straits of Malacca, as far as Prince of Wales Iſland, and, in the poſſeſſion of the French, might prove the means of great annoyance to our trade, if it did not at any time give them the means of coping with the naval force we ſhould happen to have in that part of the world. To have the full command of the Straits of Malacca, therefore, it appears to be very deſirable that the Britiſh Nation ſhould occupy the Port of Acheen. The importance of this ſubject has been recognized at different times. In 1781 the Bengal Government was directed to endeavour to acquire a ſettlement there; which deſign was attempted in 1782, and again in 1784, without any other ſucceſs than the admiſſion of a Commercial Reſidency, which was withdrawn in 1785. Prince of Wales Iſland indeed had not then been acquired; and for a time it ſeems to have been thought, that in obtaining this ſettlement we had done all that was requiſite for the ſecurity of the national intereſts in thoſe ſeas; but the gentlemen entruſted from time to time with the care of that iſland, appear to have ſeen the value of a connection with the King of Acheen; for in 1798, Colonel Macdonald, then Superintendant of the Iſland, ſubmitted to the Governor General in Council propoſitions for a Treaty with the King of Acheen. The object of that Treaty, however, on the part of the King having been thought only the exceptionable one of acquiring the * trade of monopolizing the trade of his own dominions, and the inducement held out to the Company being no other than a ſupply of pepper (though poſſibly a political connection might thence have been eſtabliſhed) the propoſitions were declined. But we have reaſon to believe that the King of Acheen is now diſpoſed to give the Company a more important footing in his territories; and we entertain a highly favourable opinion of the expediency of obtaining a footing at Acheen.

* Sic Orig. Qy *means*.

8. We obſerve that in 1798, upon a correſpondence being opened with the Government of Acheen, the King expreſſed a deſire to be ſupplied with two armed cruizers. The Government General, however, declined giving their conſent to the adoption of any meaſures which had a tendency to implicate the Britiſh Nation in the local policy of any Native Government, which might probably involve us in diſtant petty hoſtilities, to the great injury of the commerce carried on between Bengal and the Coaſt of Sumatra.

9. If theſe, or if any other difficulties ſhould occur in obtaining an eligible Settlement at Acheen; or if, upon further enquiry in India, any ſolid objection, not known here, ſhould appear againſt the proſecution of this ſcheme; there is another place, namely, Merqui, where the French are ſaid to have of late reſorted for proviſions, and where, with a view of depriving them of the reſources of that coaſt, it might perhaps be expedient for the Company to eſtabliſh an influence of their own. But the deciſion upon this ſubject muſt be referred to the Governor General in Council.

10. As a Commercial Eſtabliſhment Bencoolen has become of no importance; the only produce of it, pepper, is a loſing concern to the Company, who can be much better ſupplied with that article from the growing plantations of Prince of Wales Iſland, as well as from the Malabar Coaſt. It has no value in a political view, for no other European Nation can turn it to much account, or bear the expenſe which muſt be incurred in maintaining it.

11. Having alſo taken into our conſideration the great expenſe at preſent incurred at Malacca, without deriving any correſpondent benefit either from the Revenues or commerce of the place, and the propoſed Eſtabliſhment of Prince of Wales Iſland being calculated to ſuperſede the neceſſity of maintaining a Settlement poſſeſſed of no natural advantages, either in point of product, trade or harbour, near to a ſtation which is likely to unite all thoſe advantages; we have ſignified to the Government of Madras, our determination to withdraw our garriſon from Malacca and its dependencies, and whatever other Eſtabliſhment may have been formed there on our account. But, previous to the abandonment of the place, we have directed that the fortifications, arſenals, and public works of all deſcriptions, ſhould be completely

pletely deſtroyed and demoliſhed, ſo as to render it of the leaſt poſſible value to the Enemy's Government, in caſe the Batavians ſhould hereafter turn their attention to the occupation of that ſtation. The garriſon and the public ſtores and effects are to be tranſported to Prince of Wales Iſland, and a particular account to be taken of them.

12. To ſuch inhabitants, natives of India or China, as may be apprehenſive of remaining at Malacca, after the Britiſh garriſon ſhall be withdrawn, we have directed that every aid and encouragement ſhould be afforded them for the ſafe and convenient removal of their perſons and effects, inviting and aſſiſting them to eſtabliſh themſelves under the Company's protection at Prince of Wales Iſland; and the evacuation of the Settlement at Malacca is to be ſo regulated as to give every facility to this object. You will therefore, upon their arrival, receive them with kindneſs and hoſpitality, and grant them, upon ſuch conditions as ſhall hereafter be ſpecified, moderate portions of land to clear and cultivate for their own uſe and benefit.

13. We have directed the Government of Fort St. George to communicate with you on the ſubject of our Orders reſpecting the evacuation of Malacca; it being our intention that when every thing ſhall have been properly arranged under their directions for the completion thereof, that the means of removing the garriſon ſtores, &c. from thence to your Iſland ſhall be provided by you, as the readieſt and leaſt expenſive mode of effecting that object.

14. We are aware that, in the firſt inſtance, the new and more regular forms of government which we have reſolved to adopt for Prince of Wales Iſland, muſt increaſe the expenſe of that Settlement; not only becauſe the number and quality of Servants there muſt be enhanced, but becauſe, hitherto, the perſons employed for the Company on the Iſland have been kept in general on ſalaries formed on the conſideration of their having been allowed the privilege of trade; but as we entertain a reaſonable expectation that the Company will be indemnified for the charges they have already been at, and are further to incur, in ſupporting an Eſtabliſhment at Prince of Wales Iſland, that indemnification muſt be ſupplied in a great degree from trade; which the Company may carry on profitably in pepper and other exports of the Iſland, and imports from Europe. We expect, likewiſe, that we ſhall be in part reimburſed by duties, cuſtoms and land rents, and internal taxes; all which will of courſe be gradually augmented by the improved induſtry, population and commerce, which will follow from the ſuperior protection and management reſulting from a more regular ſyſtem of adminiſtration.

15. Having communicated to you this general outline of the reaſons and motives by which we are induced to form Prince of Wales Iſland into a regular Government, we have to adviſe you of the following Eſtabliſhment and Appointments, with the Salaries and Allowances annexed thereto.

		Per Annum. Dollars.
Philip Dundas, Eſq. -	Governor and Treaſurer - - - - - -	32,000
	For Houſe Rent, until a Government Houſe ſhall be built under the orders of the Court of Directors, and for Servants - - - - - - - -	4,000
John Hope Oliphant -	Second in Council, Warehouſe-keeper, and Paymaſter, to be allowed a Commiſſion upon the Sales of Company's Goods of 3 per cent. and his Income, including that Commiſſion, which is to be reviſed annually, is not to be leſs than - - - - -	18,000
Alexander Gray - - -	Third in Council, Superintendant and Paymaſter of Marine, Naval and Military Store-keeper, to be allowed a Commiſſion upon the Sales of Stores of 3 per cent. and his Income, including that Commiſſion, is not to be leſs than - - - - - - -	18,000
Colonel Norman Macaliſter,	Fourth in Council and Commandant, to be allowed in full for Pay, Batta, and all other Allowances whatever, Civil or Military - - - - - - -	18,000
Reverend Atwill Lake -	Chaplain - - - - - - - - -	6,400
Henry Shepherd Pearſon	Secretary - - - - - - - - -	8,000
Thomas Raffles - - -	Aſſiſtant D° - - - - - - - - -	6,000
James Philip Hobſon -	Accountant and Auditor - - - - - - -	8,000
William Robinſon - -	Aſſiſtant D° - - - - - - - - -	6,000
Quintin Dick Thompſon	Sub Warehouſe-keeper and Deputy Paymaſter, to be allowed a Commiſſion of 2 per cent. on the Sales of Company's Goods, and his Income, including that Commiſſion, is not to be leſs than - - - -	6,000
W. E. Phillips - - -	Collector of Cuſtoms and Land Revenue - - -	6,000
John Erſkine - - - -	Aſſiſtant to the Superintendant and Store-keeper of Marine, and Marine Paymaſter, to be allowed a Commiſſion of 2 per cent. and his Income is not to be leſs than - - - - - - - -	6,000
Dr. William Dick - -	Surgeon, including Pay and all Allowances of his Rank - - - - - - - - -	10,720
Henry Waring - - -	Firſt Aſſiſtant D° - - - - - - - - -	3,000

James

		Per Annum Dollars.
James Herriott - - -	Second Aſſiſtant Surgeon - - - - - -	3,000
	Ten Writers - - - - - - - -	each 1,440

whoſe names are as follow:

Arthur Tegart,	William Clubley,	
William Bennett,	John Lyon Phipps,	
John Curſon Lawrence,	John M'Aliſter,	
Robert Ibbetſon,	Alexander Ballantine Dick,	
John Thomas Le Meſurier Sherwood,	Thomas Cullum - Clerk and Schoolmaſter	900

16. The perſons filling the before-mentioned offices are to be reſtricted from trade, agency, and from being Planters for exportation.

17. We direct that after the expiration of five years ſervice, the Writers of Prince of Wales Iſland ſhall riſe to the rank of Factor.

18. After three years further ſervice, to the rank of Junior Merchant; and,

19. After three years further ſervice, to the rank of Senior Merchant, in the ſame manner as the Writers upon our ſeveral Eſtabliſhments of Bengal, Madras and Bombay, riſe to the ſuperior ranks above mentioned.

20. The perſon who at preſent officiates as Malay Tranſlator we have reſolved to continue in office, and that the amount of his ſalary ſhall be fixed by the Governor and Council.

21. The foregoing allowances are to commence from the arrival of the parties at Prince of Wales Iſland, and are to be in full of all allowances and emoluments of what kind or nature ſoever.

22. The rate of exchange for the above-mentioned allowances, when drawn for upon England, has been fixed at 5*s.* the Dollar; and when drawn for on Bengal, at two Sicca Rupees per Dollar; but you are not to draw on either place for thoſe allowances when your own Treaſury can ſupply the requiſite funds.

23. In addition to the Eſtabliſhment above-mentioned, we have reſolved upon the following:

Maſter Attendant (already on the Iſland) 3,600 Dollars per annum.
Civil and Naval Engineer.

24. We have come to the reſolution to allow the ſecond in Council, Mr. Oliphant, after remaining three years at Prince of Wales Iſland, the option of returning to his rank at the Preſidency from which he was taken, or of reſigning ſuch rank; which determination is to be communicated to the Court of Directors, and he is to wait their deciſion at Prince of Wales Iſland.

25. We have alſo determined to allow the other Servants under Council, who have been employed in India, the like option, after the expiration of five years.

26. We have likewiſe reſolved that Colonel Norman Macaliſter, the fourth in Council, be allowed the option, after remaining three years at Prince of Wales Iſland under this appointment, of returning to his proper rank on the Bengal Eſtabliſhment, or of reſigning ſuch rank; which determination is to be communicated to the Court of Directors, and he is to wait their deciſion at Prince of Wales Iſland.

27. In caſe of a vacancy in the Government, the next in Council is to ſucceed *pro tempore*, and ſo in ſucceſſion, until our further pleaſure is declared thereupon.

28. The perſon ſucceeding to the office of Superintendant of the Marine is not to have a ſeat in Council without our previous ſanction.

29. Vacancies happening in Council are to be proviſionally ſupplied in the following order, provided the perſons named ſhall have conducted themſelves to your ſatisfaction in the ſtations to which we have nominated them.

Mr. Henry Shepherd Pearſon,	Mr. John Erſkine,
— W. E. Phillips,	— Thomas Raffles,
— James Philip Hobſon,	— William Robinſon.
— Quintin Dick Thompſon,	

30. The rule to be obſerved in filling up vacancies in offices under Council, is, that you ſhall ſelect from among the perſons below Council, ſuch as may, from their peculiar qualifications, appear beſt ſuited to the diſcharge of the duties of ſuch particular office as may become vacant.

31. All appointments and promotions to be made in conſequence of the foregoing directions are to be declared *proviſional* only, ſubject to our ultimate confirmation.

32. After earneſtly recommending to you the moſt perfect harmony amongſt yourſelves, as an object of the higheſt concern to the due execution of the truſt repoſed in you, we proceed to give you the following Inſtructions.

33. We direct that you aſſemble in Council once in every week at the leaſt. At ſuch Meetings the Governor in Council ſhall proceed, in the firſt place, to the conſideration of ſuch matters in queſtion as ſhall be propoſed by the Governor; and as often as any matter or queſtion ſhall be propounded by any of the Counſellors, it ſhall be competent to the Governor to poſtpone or adjourn the diſcuſſion thereof to a future day, provided that no ſuch adjournment ſhall exceed forty-eight hours; nor ſhall the matter or queſtion ſo propoſed be adjourned more than twice, without the conſent of the Counſellor who propoſed the ſame.

34. That

34. That in caſe of ſickneſs of the Governor, or of his being unavoidably prevented from attending at any Meeting of Council, the ſenior Member who may be then preſent do take the chair.

35. Upon an equality of votes on any queſtion propoſed in Council, the Governor or the Preſident for the time being ſhall have the caſting vote.

36. The correſpondence with any of the Malay Princes, or other country Powers, is to be carried on by the Governor only; but all letters ſent by him are to be firſt approved in Council; and the Governor ſhall lay before the Council, at their next Meeting, all letters received by him in the courſe of ſuch correſpondence, for their information.

37. We direct that all your Reſolutions and Proceedings be entered fair upon each day's Conſultations, which are to be ſigned by the Members preſent. That an annual ſet of your Conſultations, accompanied by a copious Index, be regularly tranſmitted to us, and broken or periodical ſets by every convenient opportunity.

38. We direct that you do not on any account, or under any pretence whatſoever, ſuffer any European to hold any poſt, or to exerciſe any office in our ſervice, Civil or Military, who ſhall not have been appointed or admitted into the Company's ſervice by the expreſs authority of the Court of Directors.

39. We refer you to the 129th and following Sections of the Act of the 33d of His preſent Majeſty, relative to ſhips and unlicenſed perſons trading within the Company's limits, and relative to unlicenſed perſons themſelves found within thoſe limits. The 132d Clauſe provides for the manner in which ſuch perſons are to be treated, and the 133d Clauſe virtually inveſts the Governor of Prince of Wales Iſland with the ſame authority over ſuch perſons as is veſted in the Governor General of Fort William, in the Governor of Fort St. George, and in the Governor of Bombay. In order to prevent the Iſland from being a receptacle for European adventurers, we direct that none be allowed to ſettle upon the Iſland (except ſuch as ſhall have received our previous licenſe to remain in India) without the permiſſion of your Government, which permiſſion ſhall be ſubject to our confirmation; and we direct that you ſend us regular information of the perſons to whom you grant ſuch permiſſion. We encloſe you a copy of the uſual Covenants entered into with the Company by free Merchants and free Mariners, by which our reſpective Governments are empowered to withdraw ſuch licenſes, if they ſhall think proper to do ſo, on giving twelve months previous notice thereof. At the ſame time we direct that you afford every proper encouragement to induſtrious ſettlers who are Natives of any part of India or China.

40. We likewiſe refer you to the 45th and 46th Sections of the above-mentioned Act, relative to the powers veſted in the Governor General of Fort William, and in the reſpective Governors of Fort St. George and Bombay, of iſſuing warrants for ſecuring perſons ſuſpected of carrying on an illicit correſpondence, dangerous to the peace and ſafety of the Company's poſſeſſions; and relative to proceedings which are to be had when reaſonable grounds for the charge ſhall appear againſt ſuch perſons. We hereby inveſt you with ſimilar powers within the limits of your government for the purpoſes mentioned in thoſe Sections.

41. You will regularly and conſtantly adviſe us of the ſtate of affairs committed to your management, under diſtinct heads. You will likewiſe be regular in the keeping and the tranſmiſſion of your general books, and other books of accounts, with the accounts of quick and dead ſtock, and liſts of the arrival and departure of ſhipping, their tonnage, imports and exports, regiſters of births, marriages, burials, &c. You will likewiſe furniſh us every year with a ſtatement of the Revenues and Charges of the Settlements, under diſtinct heads, in compariſon of the preceding year; the progreſſive ſtate of cultivation of the pepper and ſpice plantations; with every other information that it may be neceſſary to communicate to us. Upon ſuch matters as may be deemed of a ſecret nature, you will correſpond with the Secret Committee.

42. We incloſe, for your information, copies of the Acts of the 24th and 33d of His preſent Majeſty, for the better government of the Company. By the 40th and 41ſt Clauſes of the laſt-mentioned Act you will perceive that the Governor General and Council at Fort William are empowered to ſuperintend the other Preſidencies already erected, or to be erected in the manner therein deſcribed; and by the 36th Clauſe of the firſt Act above-mentioned, you will obſerve that the ſubordinate Governments are required to tranſmit to the ſaid Governor General in Council of Fort William exact copies of all orders, reſolutions, and acts in Council of their reſpective Preſidencies; alſo advice and intelligence of all tranſactions and matters which ſhall come to their knowledge, material to be communicated, or which the Governor General in Council ſhall from time to time require.

POLITICAL.

43. We have already ſuggeſted the expediency of our endeavouring to occupy the port of Acheen, or of obtaining ſuch a footing there as may tend to the excluſion of other European Nations. But before you enter upon any negotiation with the King of Acheen for that purpoſe, you will obtain the previous ſanction of the Governor General in Council, both as to the general objects of the negotiation, and the nature of the conceſſion on our part for procuring thoſe objects.

44. We need not point out to you the neceſſity of your cultivating and preſerving the friendſhip of the King of Queda; for which purpoſe it is highly neceſſary that the ſum of ten thouſand dollars per annum, which we are bound by Treaty to pay to him annually, for the ceſſions already made to the Company, ſhould never be in arrear. You will likewiſe obſerve the moſt friendly line of conduct towards all the neighbouring independent Rajahs or States, and you will avail yourſelves of any opportunities that may offer for negotiating

Commercial Treaties with them, upon grounds of reciprocal advantage; but you are on no account to aim at extenſion of territory, or take any part in their political affairs, unleſs directed ſo to do by the Governor General in Council.

COMMERCIAL.

45. Independently of the great political advantages of poſſeſſing a commanding ſtation for the rendezvous, refitting and ſupply, of His Majeſty's Navy required for the protection of the Company's poſſeſſions in the eaſtern parts of India, with the ultimate view of conſtructing docks, &c. for building ſhips of war for the Royal Navy; one of its principal advantages, in a commercial point of view, is the probability of its becoming in a more extenſive degree a general depôt for the commodoties of India and China, particularly thoſe of the Britiſh territories. It likewiſe is an emporium ſo ſituated as to afford an eaſy approach from every part of India, from the extremity of China to the coaſt of *Africa*, and where merchants of all nations may conveniently meet and exchange their goods. From a ſituation ſo highly favourable for promoting the intereſts of commerce in general, the Company naturally look to derive advantages which will indemnify themſelves for the expenſe they have already been at, and are further to incur in the ſupport of this Eſtabliſhment.

46. It has been ſuggeſted that 250 cheſts of opium, annually ſent from Bengal on the Company's account, might be ſold at a fixed advance of 20 per cent. on the medium of the ſales at Calcutta, the produce to be remitted to Canton in money or in goods. You will take this ſubject into your conſideration, and, with your opinion as to the quantity of opium that may thus be annually diſpoſed of at the Iſland, refer the deciſion to the Governor General in Council. It appears that in 1789, three hundred cheſts were diſpoſed of at the Iſland, and that one hundred more were wanting to ſupply the market. In 1792, a ſupply of 200 cheſts was required, in addition to the uſual quantity of 250 cheſts.

47. Another ſource of commercial advantage to the Company may ariſe from the trade they may hereafter carry on in pepper and other exports of the Iſland, and in imports from Europe. With reſpect to the former, you will acquaint us what quantity of pepper may be procured at the Iſland, and at what price. You will likewiſe report what other articles of export would be likely to yield a profit in Great Britain. Prices Current of the London Market will be annually tranſmitted to you. With reſpect to the imports from Europe, we have ordered an inveſtment of woollens to be provided, to the extent of £.25,000, and of ſuch other goods as may be deemed fit for ſale at the Iſland. We rely upon your exertions for enſuring to thoſe goods as quick and advantageous a ſale as poſſible. You will likewiſe tranſmit to us an annual indent of ſuch articles of Britiſh manufacture as you think may meet with a ready and advantageous ſale at Prince of Wales Iſland, particularly iron, copper, lead, broad cloth, cutlery, and the various manufactures required by the Malays, Siameſe, Birmahs, &c. &c.

48. It has been uſual, at the other Preſidencies, to diſpoſe of European imports at public ſales, but we think it inexpedient to limit you to that mode; probably, however, you may find it convenient to have one annual ſale ſoon after the arrival of the ſhips from Europe. It muſt be left to your diſcretion to regulate the private ſales, at other times, as you ſhall find moſt advantageous to the Company, and for the encouragement of trade. An annual account of the imports and exports, diſtinguiſhing the different articles, liſts of arrival and departure of ſhips, their tonnage, &c. muſt be tranſmitted to us. We find that the average annual tonnage of ſhips, for the laſt four years, which have entered into and cleared out from the Iſland, is as follows,

Arrivals - - - - - -	48,731	Tons.
Departures - - - - - -	47,189	

49. It has been ſuggeſted that an ample and varied ſupply of marine ſtores, as a monopoly in the hands of the Company, would be productive of a lucrative fund of Revenue. It is therefore our intention to provide a quantity of marine ſtores to be ſent to Prince of Wales Iſland, to be diſpoſed of at an advance of 30 per cent. on the invoice price, to ſuch ſhips reſorting to the Iſland as may have occaſion for them, and you will furniſh us regularly with an indent for ſuch marine ſtores as, upon a moderate eſtimate, you may be of opinion can be annually diſpoſed of; and we rely upon your taking every precaution to prevent their waſtage and embezzlement.

50. Having expreſſed our reaſonable expectations that the commercial advantages of Prince of Wales Iſland will reimburſe the expenſes which have already been ſuſtained in forming, and are likely to be ſuſtained in maintaining that Settlement, we ſhall proceed to the conſideration of what other ſources of emolument are likely to accrue to the Company, from the impoſition of duties and taxes, in further reimburſement of our expenſes; and this we ſhall do under the head of

REVENUE.

51. At preſent the principal ſources of Revenue ariſe from the farms of opium, arrack, gaming, tobacco and beetle leaf, and a duty on the exportation of goods and merchandize. We concur in the opinion expreſſed by Colonel Kyd, that the two articles of Revenue, the farms of opium and gaming-houſes, appear to give encouragement to the two moſt dangerous vices in ſociety. But we underſtand it has been thought that the Chineſe and Malays being naturally addicted to both, it would not be practicable effectually to eradicate them; and that under ſuch circumſtances it only remained to confine the indulgence to thoſe propenſities to particular parts of the town, under ſuch regulations and reſtrictions as would furniſh a reſource to Government. But it certainly would be far preferable, in a political as well as a

moral

moral view, if thoſe practices could be ſuppreſſed, and we deſire, therefore, that your attention may be directed to this end; towards the attainment of which, it is not to be haſtily concluded, that a courſe of prudent government, gradually exciting habits of frugality as well as induſtry, would not do much.

52. With reſpect to the import and export duties, we obſerve that in 1801-2, a duty of two per cent. ad valorem was laid on the importation of tin, pepper and beetle nut, and which in that year produced Sa Dollars 13,076. Upon the expiration of the year this duty was diſcontinued, and an export duty eſtabliſhed in its place, extending to other articles. We direct that you take it into your conſideration what duties on goods, either of export or import, can with propriety be impoſed, and on what commodities ſuch duties ſhould be laid. It is a ſerious queſtion with us, whether we ſhould encourage foreign Europeans to carry the commodities of our Indian Settlement, to rival us in the foreign markets of Europe, and by what means that practice, which ſeems to be a growing one, might be beſt checked; and in order to aſſiſt our judgment herein, we wiſh for a particular Report from you, of the ſtate of the trade of foreign Europeans with Prince of Wales Iſland, and what regulations may appear to you proper with reſpect to that trade. Every information upon this important ſubject muſt be tranſmitted to us, and to the Governor General in Council, whoſe opinion thereon will be tranſmitted to us by you, though we ſhall expect to receive it direct from that Government. To whatever articles, either of import or export, it may be neceſſary to extend the cuſtoms, it is by no means our intention that they ſhould be farmed. On the contrary, they muſt continue to be managed through a regular Cuſtom-Houſe by the Company's Officers. We are aware that different rates of duty may be eſtabliſhed on different articles; to this point alſo you will of courſe direct your attention. You will likewiſe attend to the following ſuggeſtion: that were merchandize, landed and re-exported, to be ſubject to a duty, it might operate to diſcourage ſhips from touching at the Iſland, and from making it a depot for the Eaſtern trade. We are at the ſame time of opinion that a moderate tax might be laid on goods landed on the Iſland for home conſumption. Duties might likewiſe be collected on anchorage and port clearances. We have on this material ſubject confined ourſelves to general directions, leaving to you the important truſt of judging concerning the rates of duties which ſhould be impoſed. We doubt not you will fully anſwer this confidence, and we deſire that you will ſtate to us at large, for our final orders, the reaſons on which your determination in every caſe ſhall be founded.

53. Your attention will next be directed to the raiſing a Revenue from the taxable produce of the Iſland, taking care not to oppreſs the inhabitants, or check the riſing cultivation. We are of opinion, that hereafter a conſiderable Revenue may be obtained from the cultivation of pepper and ſpices. The following modes of raiſing a Revenue were early ſuggeſted by Captain Light, the firſt Superintendant of the Iſland.

Firſt.—That a ground rent be levied on every houſe, after a certain time from the firſt clearing of the ground.

Second.—That a ſhop tax be levied upon all retailers.

Third.—That the privilege of retailing ſpirituous liquors be farmed to the higheſt bidder.

Fourth.—"That a duty of 2 per cent. be levied upon the ſale of all houſes, lands and "tenements; alſo upon the eſtates and effects of deceaſed perſons. This was ſtated to be "conſonant to the cuſtoms of the country.

Fifth.—"That a duty of 4 per cent. be levied upon all India goods imported on foreign "veſſels.

Sixth.—"That a duty of 4 per cent. be levied upon all goods imported on Chooliaș "veſſels, not immediately from any of the Company's Settlements.

Seventh.—"That a duty of 6 per cent. be levied upon all China goods without diſtinction.

Eighth.—"That a duty of 6 per cent. be levied upon all tobacco, ſalt, arrack, ſugar, and "coarſe cloths, the produce or manufacture of Java or any other Dutch poſſeſſion to the "Eaſtward.

Ninth.—"That a duty of 6 per cent. be levied upon all Europe articles imported by "foreign ſhips, unleſs the produce or manufacture of Great Britain.

Tenth.—"Contains a propoſition recited before, that the Bengal Government ſhould ſend "an annual ſupply of 250 cheſts of opium.

Eleventh.—"That a port duty on prows of 2 dollars per loyau be a future conſideration, "when a greater freedom of navigation is allowed.

Twelfth.—"That to encourage and extend the remittance of Monies to China by Engliſh "ſhips, it be permitted, for the ſake of diſpatch, that veſſels from any part of India, or be-"longing to Prince of Wales Iſland, who have been trading at the Malay ports, and bring the "produce of the Malay countries to Prince of Wales Iſland for ſale, be allowed to tranſport "the ſame on board of Engliſh veſſels, without previouſly landing it; but that this indulgence "do not extend to their trafficking with foreigners, who ought to purchaſe from the Settlers, "and not from the veſſels or prows.

Thirteenth.—"To levy a general duty on all goods which come to Prince of Wales Iſland "would (it was ſtated) defeat the intention of Government, in making remittances to China "by the barter of the manufactures of India for the produce of theſe countries. The then "ſituation of the ſurrounding kingdoms, diſtracted by foreign and civil wars, which deprived "their inhabitants of the privilege of bringing the produce of their lands to Prince of "Wales Iſland, added to the various impediments thrown into the way of the Engliſh trade "by the Dutch, who prevented the China Junks and the Malay and Bugueſſe Prows from "paſſing Malacca, while by threats they cauſed ſome of the Malay States, and by force

"obliged,

" obliged others, to deſiſt from trading with the Engliſh; were alſo repreſented as obſtacles " oo great to admit of the levying with ſucceſs any general duties."

54. The foregoing ſuggeſtions of the late Captain Light and others, contained in his ſeveral letters of the dates mentioned in the margin*, will form a part of your deliberations on the important ſubject of raiſing a Revenue towards reimburſing the Company for their expenſes in forming and maintaining a Settlement at Prince of Wales Iſland. It has alſo been ſuggeſted that a tax on cocoa nut trees would yield from 15 to 20,000 dollars per annum.

* No Notes.

GRANTS OF LAND, STATE OF CULTIVATION, &c.

55. We have reaſon to apprehend, that upon our firſt taking poſſeſſion of the Iſland, very little attention was ſhewn to the tenures upon which ſuch grants ought to have been iſſued. A vague and indiſcriminate order ſeems at firſt to have been given, entitling every perſon to ſuch ground as he might be able to clear. At that period ground was ſaid to be of ſuch little value, that to aſk was to have, or to appropriate was equivalent to legal right. Hence extenſive tracts, from 50 to 100 oorlongs, were poſſeſſed by men who could not cultivate more than from 15 to 20. We direct that you endeavour to aſcertain the ſtate of cultivation of the lands under ſuch grants, for the purpoſe of reſuming ſuch as may remain uncultivated, agreeably to a clauſe which we underſtand to have been inſerted in the grant, that they ſhould revert to the Company, if not brought into a ſtate of cultivation within a fixed period.

56. There is reaſon to apprehend that ſome Europeans have in a wanton manner ſeized upon, or acquired by trifling purchaſes, extenſive tracts of the fineſt lands. The moſt effectual check ſhould be given to practices of this nature; and you will endeavour to aſcertain the quantity of lands held by Europeans, and under what title, for the purpoſe of conſidering of the propriety of reſuming ſuch as may have been transferred or acquired by Europeans without the bills of ſale having been regiſtered or the Company's duties paid, according to the eſtabliſhed regulations of the Iſland.

57. You will uſe every poſſible exertion to diſcover and prevent any uſurious tranſactions upon the Iſland. It appears that, in ſome inſtances, loans to perſons in want of pecuniary aſſiſtance, inſtead of being advanced in caſh, have been made in ſhip goods, at a conſiderable rate beyond the coſt price in the Bazar, and that thoſe advances actually coſt the parties to whom they were made 34 per cent. per annum. The intereſt of money is not to exceed 12 per cent. which may be conſidered as the legal intereſt eſtabliſhed for the Eaſt Indies.

58. We obſerve by the inſtructions to the late Lieutenant Governor that it was in contemplation to reſcind the Regulation of the 1ſt Auguſt 1794, reſpecting grants of land for the period of five years, and it was propoſed to render all exiſting and future grants perpetual. We very much doubt the propriety of this propoſed regulation. At leaſt all future grants of lands to Europeans muſt be made ſubject to our approbation; and inſtead of being granted in perpetuity, they ſhould be granted on long leaſes, renewable on a certain fine, and on payment of a quit-rent increaſing with the increaſe of cultivation, and a fine on their being transferred; it being our determination that no EuropeanReſident in Europe ſhall hold lands by Agent: and it muſt be a condition in the leaſes, that it ſhall not be obligatory on the Company to permit the relations, in Europe, of Europeans who may die poſſeſſed of leaſes, to go out in order to ſucceed to them. It muſt likewiſe be a condition of the grant, that no large trees applicable to the purpoſes of ſhip-building ſhall be cut down, except for thoſe purpoſes; that the Company ſhall have the power of reſuming ſuch portions thereof as it may be deemed neceſſary to convert to public purpoſes, or ſuch as may be found to contain mines of any deſcription whatever. No grant of lands to be made to Europeans exceeding in quantity 300 oorlongs, unleſs upon very ſpecial reaſons ſtated to us, and approved by us. To encourage the clearing and cultivation of the Iſland, by making ſmall grants of lands to the induſtrious Chineſe, would be a moſt deſirable object.

59. We direct that you acquaint us with the ſtate and extent of the pepper and ſpice plantations, diſtinguiſhing thoſe held by the Company, and by individuals. For our opinion and directions on the ſubject of the ſpice plantations, we refer you to the encloſed Extract of our Letter to the Governor General in Council, dated 29th February 1804.

60. It is ſtated by the late Lieutenant Governor, that in 1801-2, there were 723 perſons who poſſeſſed landed property, and that there were at that time upon the Iſland above 1200 ſlaves. We cannot authorize any encouragement being given to the introduction of ſlaves into the Iſland; we could wiſh that the clearing of the lands, and the cultivation of the pepper and ſpices ſhould, as we underſtand they may, be carried on by free people. At the ſame time care muſt be taken that ſlaves belonging to ſhips occaſionally reſorting to the Iſland, and who may land for the purpoſe of obtaining their freedom, be delivered up, on ſufficient proof of their being the property of the claimants.

COINAGE.

61. We are not ſufficiently acquainted with the Coins current upon the Iſland to give any preciſe directions upon this ſubject. The Dollar, we underſtand, is the principal current Coin, and we have reaſon to believe that the introduction of a Copper Coinage, of various denominations, would be of much public advantage. We wiſh to receive your opinion upon this ſubject, that we may take meaſures accordingly; a gradual diviſion of Coins, from the Dollar to the Pice, would be of ſingular convenience to the inhabitants. You will acquaint us whether you think it adviſable that we ſhould provide copper Coins for the uſe of your Iſland, and of what value and deſcription.

NAVAL ARSENAL.

62. We have already obſerved, that the plan which has been lately laid before us, at the deſire of the Firſt Lord of the Admiralty, for making the Iſland a Naval Arſenal, for the building and repairing of His Majeſty's ſhips, gives a new and high degree of importance to the ſubject, and renders the projected reform in the Government abſolutey indiſpenſable. We are fully impreſſed with the greateſt national advantages of the object propoſed by the Firſt Lord of the Admiralty, and entertain ſanguine hopes of its probability, at leaſt to a certain extent, and have moſt willingly agreed to afford the utmoſt aid in our power in carrying into execution the meaſure propoſed by His Majeſty's Government. In what proportion between Government and the Company, the expenſe to be incurred in the Naval erections and fortifications at Prince of Wales Iſland is to be borne, has not been yet decided, nor is the conſideration of the general ſubject ſufficiently mature to enable us to furniſh you with any preciſe inſtructions thereon at this moment. It appears, however, to be generally acknowledged, that the Iſland Jerajah, one ſide of which forms the inner harbour, is the ſpot moſt proper for a dock-yard for King's ſhips. The forming of a dock-yard will neceſſarily require the erection of warehouſes, workſhops, and all the other appendages of ſuch an eſtabliſhment. For the conſtruction of theſe a Civil Engineer and other artizans will be neceſſary, and will be ſent out. It will naturally occur to you, that preparatory meaſures may be early taken with a view to the commencement of this important undertaking; among theſe you will advert to the means of providing the various materials that may be wanted. *Good ſtone* and brick, we underſtand, may be found upon the Iſland, as alſo various ſorts of ſerviceable timber, but for the ſupply of that which is moſt eſſential, namely the Teak, recourſe muſt be had to Pegu; and you will conſider of all the meaſures that may be requiſite for obtaining and tranſporting it. We deſire to hear from you as early as poſſible upon theſe points, after you ſhall have procured information relative thereto.

No Stone on the iſland, except for maſonry.

FORTIFICATIONS.

63. We find that ſomething of the nature of a fort has already been conſtructed on the Iſland, and whatever may be neceſſary to put the Iſland on a tolerable ſtate of defence we wiſh to be immediately executed; but it is our wiſh that a regular fortification, for the permanent ſecuring againſt an European force, ſhould be conſtructed; we therefore direct that you form and tranſmit to us a plan and eſtimate of ſuch a work, and if there ſhould not be a ſkilful Engineer upon the Iſland, you will make application to the Bengal Government for the aſſiſtance of one from thence; but no fortifications of any great extent, involving an expenſe of magnitude, are to be commenced without the plan and eſtimate being ſubmitted to our previous approbation.

MILITARY.

64. We have already adviſed you of the appointment of Captain Lieutenant M^c^Aliſter to be Commandant of the Troops, and fourth in Council upon the Iſland. Copy of his commiſſion goes a number in the packet. We have deemed it proper to grant a commiſſion to this Officer, conferring upon him the rank of Colonel, by brevet, at Prince of Wales Iſland, and its dependencies only; but the rank granted to him by this commiſſion is to ceaſe upon his return to Bengal; nor is the Company to ſuſtain any expenſe on that account beyond the ſalary of S^a^ D^o^ 18,000 per annum, already allotted to him.

65. The preſent force upon the Iſland, as ſtated by the late Lieutenant Governor, conſiſts of

A ſmall detachment of European Artillery,
One Company of Golandaaze,
One D^o^ of Gun Laſcars,
Four Companies of Sepoys.

66. The garriſon of Malacca, which, agreeably to the intimation in a preceding paragraph, is to be removed to your Iſland, will afford an addition to this force of about 300 men; and ſhould you deem the whole of this force inſufficient for the protection of the Iſland, you will make application to the Governor General and Council at Bengal for ſuch an augmentation thereof as ſhall be deemed ſufficient for that purpoſe.

67. We encloſe, for your information and guidance, copy of the Mutiny Act eſtabliſhed for the Eaſt Indies.

ADMINISTRATION OF JUSTICE.

68. The adminiſtration of juſtice being a very important part of the arrangement required for the better government of Prince of Wales Iſland, we have preſented an humble Petition to His Majeſty, that he will be graciouſly pleaſed to grant a charter for the adminiſtration of juſtice in Prince of Wales Iſland, by erecting the Governor and Council, with the aſſiſtance of the Recorder, into a Supreme Court of Judicature.

69. When we conſider that at the time we took poſſeſſion of Prince of Wales Iſland it was uninhabited, our right to preſcribe the ſyſtem of laws which we may deem moſt eligible for the government thereof cannot be controverted, ſince none of its inhabitants who have repaired to the Iſland can claim any preſcriptive right founded on ancient uſage, to the eſtabliſhment of any particular ſyſtem of laws or form of judicial proceedings. The eſtabliſhing, as far as may be poſſible, of one regular ſyſtem of laws for the various deſcriptions of inhabitants, with a proper attention to their reſpective cuſtoms and manners, ſeems to be the moſt politic mode that can be adopted under the preſent circumſtances of

the Iſland; you will therefore tranſmit to us, from time to time, ſuch regulations and laws as you may think proper to iſſue for the internal government of the Iſland.

70. We think it neceſſary to refer you to the following Extract from the Treaty of Amity, Commerce, and Navigation, between his Britannic Majeſty and the United States of America, dated the 19th November 1794.

Article 13th.—"His Majeſty conſents that the veſſels belonging to the citizens of the "United States of America, ſhall be admitted and hoſpitably received in all the ſea-ports and "harbours of the Britiſh territories in the Eaſt Indies, and that the citizens of the United "States may freely carry on a trade between the ſaid territories and the ſaid United States, "in all articles of which the importation or exportation reſpectively to or from the ſaid "territories ſhall not be entirely prohibited: provided only, that it ſhall not be lawful for "them in any time of war between the Britiſh Government and any other Power or State "whatever, to export from the ſaid territories, without the ſpecial permiſſion of the Britiſh "Government there, any military ſtores or naval ſtores or rice. The citizens of the United "States ſhall pay for their veſſels, when admitted into the ſaid ports, no other or higher "tonnage duty than ſhall be payable on Britiſh veſſels when admitted into the ports of the "United States; and they ſhall pay no other or higher duties or charges on the importation "or exportation of the cargoes of the ſaid veſſels than ſhall be payable on the ſame articles "when imported or exported in Britiſh veſſels: but it is expreſsly agreed that the veſſels "of the United States ſhall not carry any of the articles exported by them from the ſaid "Britiſh territories to any port or place, except to ſome port or place in America, where the "ſame ſhall be unladen, and ſuch regulations ſhall be adopted by both parties as ſhall "from time to time be found neceſſary to enforce the due and faithful obſervance of "this ſtipulation.

"It is alſo underſtood that the permiſſion granted by this article is not to extend to "allow the veſſels of the United States to carry on any part of the coaſting trade of the "ſaid Britiſh territories; but veſſels going with their original cargoes, or part thereof, from "one port of diſcharge to another, are not to be conſidered as carrying on the coaſting "trade. Neither is this article to be conſtrued to allow the citizens of the ſaid States to "ſettle or reſide within the ſaid territories, or to go into the interior parts thereof, without "the permiſſion of the Britiſh Government eſtabliſhed there; and if any tranſgreſſion "ſhould be attempted againſt the regulation of the Britiſh Government in this reſpect, the "obſervance of the ſame ſhall and may be enforced againſt the citizens of America in the "ſame manner as againſt Britiſh ſubjects, or others tranſgreſſing the ſame rule. And the "citizens of the united States, whenever they arrive in any port or harbour in the ſaid "territories, or if they ſhould be permitted, in manner aforeſaid, to go to any other place "therein, ſhall always be ſubject to the laws, government, and juriſdiction of whatever nature "eſtabliſhed in ſuch harbour, port or place, according as the ſame may be. The citizens "of the United States may alſo touch for refreſhment at the Iſland of St. Helena, but ſubject "in all reſpects to ſuch regulations as the Britiſh Government may from time to time "eſtabliſh there."

71. We wiſh, in a particular manner, to draw your attention to, and direct your obſervance of that part of the article which prohibits the citizens of America, (in common with other foreigners) from ſettling or reſiding within the Company's territories without the permiſſion of the Britiſh Government. We likewiſe refer you to the enclofed copy of a Clauſe of the 37th of the King, for carrying the before-mentioned Treaty into execution.

72. The Americans being prohibited from carrying on the coaſting trade in the Britiſh poſſeſſions in India, and from clearing out from them direct for Europe, we require your attention to the obſervance of that ſtipulation, and that American ſhips be received into and cleared out from your Iſland only in conformity thereto.

73. A collection of Mr. Dalrymple's Charts, &c. accompanies theſe inſtructions, and which is to remain as a depoſit among the official records of the Iſland.

74. You were adviſed, in a preceding paragraph, of our having appointed the Rev. Atwill Lake to be Chaplain of your Iſland, and Mr. Thomas Cullum, Clerk and Schoolmaſter. As ſoon as may be convenient you will commence the erection of a church upon the ſpot already marked out by the late Lieutenant Governor for that purpoſe. If the building now in uſe for the performance of Divine Service ſhall not be deemed eligible, a more proper one muſt in the mean time be ſelected. We truſt that by Mr. Lake's endeavours and your example, the intereſts of religion and morality will be promoted in the Iſland.

We are your loving Friends,

(Signed) CHAS GRANT. A. ROBERTS.
GEO. SMITH. WM THORNTON.
WM DEVAYNES. ROBT THORNTON.
London, the JNO ROBERTS. EDWD PARRY.
18th April, 1805. PAUL LE MESURIER. S. TOONE.
THOS PARRY. J. HUDLESTON.
F. BARING.

Appendix, No. 69.

LETTER from the Court of Directors to the Governor in Council at Prince of Wales Iſland; dated 21ſt April 1809.

Separate Department.

Our Governor and Council at Prince of Wales Iſland.

Par 1. Since the date of our public diſpatch of the 2d March 1808, which directed the removal of Mr. Pearſon from the office of Governor of Prince of Wales Iſland, to which (under an erroneous interpretation of our inſtructions) he had ſucceeded in preference to Colonel Macaliſter, whoſe right of ſucceſſion to the Government we thought proper then to confirm, we have repeatedly had under our conſideration the adoption of ſome definitive arrangement for the future Government of your Preſidency.

2. In the formation of your Government, as newly conſtituted in 1805, and in regulating the eſtabliſhment to be aſſigned to it, we had a ſpecial regard to a meaſure then propoſed to us by His Majeſty's Miniſters, and adopted by us, with a view both to the ſervice of the public and to the advancement of commerce in India, namely, to make the Iſland an important Naval Station, where an arſenal and docks ſhould be conſtructed to render it commodious for the reſort and repair of Britiſh ſhips of war and other ſhips employed in the eaſtern ſeas, and alſo for building ſhips both for the Royal Navy and for the purpoſes of commerce.

3. His Majeſty's Miniſters are deſirous of aſcertaining correctly, by the conſtruction and actual coſt of one or more ſhips of war at your Preſidency, whether the ſyſtem may reaſonably be expected to be permanently beneficial for the public ſervice. In that ſtate of uncertainty, therefore, as to their intentions, and being ourſelves unwilling to incur any conſiderable expenſe in the conſtruction of an arſenal or docks, until we are ſatisfied that ſuch works will really be eſſential to the public intereſt, we think it expedient to reduce the eſtabliſhment of the Iſland nearly to what may be requiſite for it as an important commercial entrepôt and a ſeparate Preſidency, dependent immediately upon us, under the management of a Governor and Council; which conſtitution, as far as we can now judge, is, in our decided opinion, on the whole, fitteſt for the promotion of all the objects connected with it, and that under which it ought to remain.

4. We have therefore reſolved, that inſtead of a Governor and three Counſellors, your Government ſhall in future conſiſt of a Governor and two Counſellors.

5. We alſo aboliſh the place of Superintendant of Marine, as unneceſſary under preſent circumſtances; but Mr. Erſkine, who ſucceeded to it on the departure of Captain Gray, may be allowed to hold it with a ſalary of Dollars 8,000 per annum, until you can place him in ſome other office adequate to his rank. And as ſoon as this is effected, whatever charge he may have as Marine Paymaſter or Naval and Military Storekeeper, appointments attached to the office of Superintendant of Marine, ſhall be transferred to the Export Warehouſe-keeper.

6. Although we have great reaſon to be ſatisfied with the conduct of Colonel Macaliſter, yet, as we think it adviſable at preſent that the office of Governor of our Settlement of Prince of Wales Iſland ſhould be filled from the line of our Bengal civil ſervice, it will be incompatible with that intention to continue Colonel Macaliſter in the Government. Upon this principle we accordingly had it in contemplation to ſelect Mr. Thomas Parr, from his general character and particular merits in the Reſidency of Fort Marlborough, for the office of Governor. The information, however, we have received of the melancholy fate of that gentleman, who (as you no doubt have been informed) was aſſaſſinated by a party of Malays, under circumſtances of peculiar atrocity, fruſtrated this idea, and occaſioned a delay in our determination upon this important affair.

7. Having again deliberated on the meaſures proper to be adopted under theſe circumſtances, we have, conformably to the intentions already mentioned, and conſidering the relation which has hitherto exiſted between your Government and the Preſidency of Bengal, ſince the firſt ſettlement of Prince of Wales Iſland, directed the Supreme Government to ſelect a Civil Servant of that eſtabliſhment for the ſituation of Governor of your Preſidency.

8. On the arrival of the gentleman ſo ſelected at Prince of Wales Iſland, Colonel Macaliſter is to reſume his ſeat in Council as ſecond Member, and in the event of any vacancy occurring in the office of Governor, he is again to exerciſe that office until ſuch vacancy ſhall be regularly filled.

9. As we ſee reaſon to be of opinion, that, upon any ſcale of eſtabliſhment requiſite for your Preſidency, the office of a ſtationary Commandant of Troops will not be permanently neceſſary, we deſire that on the death, reſignation, or coming away of Colonel Macaliſter, this office be aboliſhed, and the garriſon of Fort Cornwallis, together with the command of ſuch other troops as may from time to time form the military force of the Iſland, be placed under the authority of the ſenior Officer doing duty on the Iſland; but we deſire it to be underſtood, that no allowance is to be drawn by ſuch Officer beyond the uſual batta, &c. granted under the Preſidency of Bengal to Officers commanding Regiments.

10. As

10. As the plan juſt ſtated will affect the proſpects of Mr. Pearſon, who now holds a ſeat in your Council, ſo far as regards his ſucceſſion to the Government, we direct that he reſume his rank in the civil eſtabliſhment of the Government of Bombay, to which he was originally appointed by us, and to which from henceforth he is to conſider himſelf attached; and on the receipt of this diſpatch, he is to be required to proceed to that Preſidency by the firſt convenient opportunity, where we ſhall direct that he be provided with a ſituation ſuitable to his rank and ſervices.

11. According to this arrangement, the following appointments, with the ſalaries and allowances annexed thereto, are to take effect upon the arrival at Prince of Wales Iſland of the gentleman who ſhall be appointed to the office of Governor of your Preſidency, viz.

		Dollars per annum.
Mr.	to be Governor and Treaſurer, including houſe-rent -	32,000
Colonel Norman Macaliſter,	to be Second Member of Council and Commandant of the forces ſo long as he ſhall remain at your Preſidency. In the event, however, of his death, reſignation or coming away, the latter office is to be aboliſhed, and a Civil Servant is to be appointed to the vacant ſeat in Council, who is alſo to hold the office of Warehouſe-keeper and Paymaſter, to be allowed a commiſſion upon the ſales of Company's goods of 3 per cent. and his income, including that commiſſion, which is to be reviſed annually, is not to be leſs than	16,000
Mr. W. E. Phillips - -	to be Third and laſt Member of Council, and to retain the office of Collector of the Government Cuſtoms -	16,000

12. The groſs error made by Mr. James Philip Hobſon, in his calculation of the profit to be derived by the purchaſe of the ſpices captured from the enemy by His Majeſty's ſhips Greyhound and Harrier, would have tended to impreſs our minds with a very unfavourable opinion of that gentleman's qualifications for the ſituation of Accountant General at Prince of Wales Iſland, if we had not been informed that at the time Mr. Hobſon prepared the calculation adverted to, he was labouring under a ſevere indiſpoſition, and that his mind was alſo much depreſſed by the dangerous illneſs which prevailed in his family. The belief of theſe facts arreſt the judgment which we ſhould otherwiſe feel it indiſpenſably neceſſary to paſs upon this occaſion; a judgment to which the diſſatisfaction you appear repeatedly to have expreſſed at the backward ſtate of the buſineſs of the Accountant's Office, would have more impelled us, if the charge thus implied againſt him had not been materially extenuated by the delay of other Officers (particularly that of Superintendant of Marine) in tranſmitting their accounts.

13. We have been informed that Mr. John James Erſkine, now Superintendant of Marine, is in a ſtate of health which renders it improbable that he can continue to diſcharge the duties of that office. If it ſhould prove otherwiſe, and that he ſhould be reſtored to a ſtate of perfect efficiency, we deſire that he may continue to exerciſe the office of Superintendant of Marine, agreeably to the conditions ſtated in a preceding paragraph, and alſo to be a proviſional Member of Council, to ſucceed in caſe of a vacancy; but if the illneſs under which he is ſaid to labour ſhould not be removed, we deſire that, if Mr. Hobſon ſhall have conducted himſelf to your ſatisfaction, he be appointed Proviſional Counſellor in his ſtead.

		Dollars per annum.
Reverend Atwell Lake - -	Chaplain - - - - - - - - -	6,400
Mr. Thomas S. Raffles -	Secretary - - - - - - - - -	8,000
William Clubley - - -	Aſſiſtant D° - - - - - - - - -	3,600
J. P. Hobſon - - - -	Accountant and Auditor - - - - - -	8,000
William Robinſon - - -	Aſſiſtant D° - - - - - - - - - and Aſſiſtant to the Treaſurer - - - - -	4,000 2,000
Q. D. Thompſon - - -	Sub Warehouſe-keeper and Deputy Paymaſter, to be allowed a commiſſion of 2 per cent. on the ſales of Company's goods, and his income, including that commiſſion, is not to be leſs than - - - - -	6,000
Dr. Charles M'Kinnon -	Surgeon, including pay and all allowances of his rank	10,720
	Firſt Aſſiſtant D° - - - - - - - -	3,000
	Second Aſſiſtant D° - - - - - - - -	3,000
Captain D. Baird - - -	Maſter Attendant - - - - - - - -	3,600

14. By your Liſt of Eſtabliſhments, dated 1ſt July 1807 (the laſt we have received), we obſerve that ſeveral offices have been inſtituted at your Preſidency which, in our opinion, may be diſpenſed with without injury to the public ſervice, while the eſtabliſhments of others will admit of conſiderable reduction, particularly the following, which have forcibly attracted our attention, and which we feel no heſitation in directing you to reviſe.

15. This

Private Secretary to the Governor. 15. This office, to which a ſalary of Dollars 120 per month has been attached, with an allowance for public ſervants of Dollars 68 per month, making in the whole 188 Dollars per month, we deem quite unneceſſary, and therefore deſire, on the receipt of this diſpatch, that you take meaſures for aboliſhing it altogether.

Secretary's Office. 16. We obſerve that, in addition to the Secretary, Deputy Secretary, and five covenanted Writers, this office employs

	Dollars per month.
1 Head Clerk at - - - - -	70
6 Clerks at 60 - - - - -	360
1 Jemautdar, or Head Peon - -	10
8 Peons at 5 - - - - -	40
1 Sweeper - - - - -	5
	485

So large an eſtabliſhment, we ſhould think, cannot poſſibly be neceſſary; at all events the allowances to the Clerks (or monthly Writers) are much too high, as are alſo thoſe granted to the Jemautdar and Peons; the whole of which we deſire you will reduce to the loweſt poſſible ſcale.

Accountant's Office. 17. The preceding obſervations alſo apply to the three Clerks and four Peons employed in this department.

Treaſury. 18. As the duties of Aſſiſtant to the Treaſurer are performed by the Sub-Accountant, the ſalary of which office we deem in every reſpect ſufficient for both ſituations, the allowance drawn for the former office, of 150 Dollars per month, muſt be diſcontinued, agreeably to the directions contained in our reply to your General Letter, dated the 17th January 1807.

Civil Paymaſter's Office. 19. The allowances to the two Clerks employed in this Department muſt alſo be reduced.

Tranſlator's Office.—20. This office, we obſerve, conſiſts of a

	Dollars per month.
Malay Tranſlator - - - - - -	150
To whom is allowed office-rent - - -	50
	200
Dollars.	
Two Aſſiſtants at 20 each - - - -	40
Two Ditto - at 12 - - - - -	24
One Peon - - - - - - -	5
One Interpreter to attend on Government -	30
	99

We conceive that one of each of the Aſſiſtants can only be neceſſary; and as the Tranſlator is himſelf properly the Interpreter of Government, we apprehend any other to be ſuperfluous, and therefore we deſire the office of Interpreter may be aboliſhed.

Medical Eſtabliſhment. 21. We obſerve that the Firſt Aſſiſtant Surgeon draws, beſides his regular allowance, of Dollars - 250 per month

As Vaccinator and Eſtabliſhment - -	125
As Medical Storekeeper - - - -	50
In the whole - Dollars	425 per month.

Theſe allowances we deſire may be reduced to Dollars 300 per month.

Superintendant of Convicts. 22. The following ſituations under the Superintendent appear to be rated too high; namely,

	Dollars per month.
1 European Regiſter - - - - -	30
2 Overſeers - - - - - -	40
40 Native Serangs, at 5 each - - -	200
40 Convicts as Tindals - - - -	40
2 Moonſhees, or Native Writers - -	10
	320

We deſire therefore you will take meaſures for the reduction of the expenſes of this Department.

Police Department. 23. The eſtabliſhment you have inſtituted for this Department, involves an expenſe of Dollars 1,224 per month, independent of the Judicial Department, the expenſe of which is ſtated at Dollars 1,143 per month. We are at a loſs to conceive the neceſſity for ſo large a diſburſement on this account, and direct that the expenſe of the Police Department be reduced to Dollars 800 per month

Commercial Department. 24. The ſalaries granted to the two Clerks and eight Peons employed in this Department muſt be reviſed.

Revenue Department. 25. The following ſituations in this Department appear to be rated too high; namely,

	Dollars per month.
1 European Writer - - - - -	100
1 Ditto at Soughy Clawn - - -	50
1 Jemautdar - - - - - -	10
7 Day Peons at George Town - - -	35
7 Night D° at 6 - - - - -	42
6 In the Country by day and night - -	36
2 D° D° by day only, at 15 - -	30
2 Native Writers in the Country - -	16

Marine Department. 26. We have already expreſſed our determination with regard to the office of Superintendant of Marine. The following Officers in this Department alſo appear unneceſſary, namely,

	Dollars.
Muſter Maſter at - -	100 per month.
1 Book-Keeper - - -	100
2 Clerks - - - -	140

The firſt of theſe offices we direct may be aboliſhed immediately; the reſt as ſoon after the receipt of this diſpatch as may be poſſible.

27. We alſo deſire, in conſequence of the ſtate of uncertainty which exiſts with regard to ſhip-building at your Preſidency, that you aboliſh the offices of

		Dollars per month.
Deputy Builder - -	-	133 33
Civil Engineer - -	500	
To whom is allowed Houſe-rent -	50	
	550	

28. The eſtabliſhment in charge of the Admiralty Houſes, conſiſting of

	Dollars.
1 European at - - -	30 per month.
2 Peons - - - -	10

may alſo, in our opinion, be diſcontinued.

Superintending Engineer in the Military Department. 29. It was our intention to have directed the reviſion of this Department, but under the preſent ſtate of the fortifications at your Preſidency, it may perhaps be neceſſary to have a Military Engineer to ſuperintend ſuch as it may be found neceſſary to erect; we ſhall therefore avoid giving any poſitive directions upon this head of eſtabliſhment, truſting, however, that you will make every reduction in your power, both in this and every other Department under your ſuperintendance.

30. While we thus convey to you our ſentiments on the practicability of reducing your eſtabliſhments, we are willing to admit that circumſtances, of which we may not be aware, may render it inexpedient to carry thoſe reductions to their full extent in ſome of the Departments. In any inſtances in which you ſhall decidedly entertain that opinion, you will ſubmit your objections to us for our final deciſion.

We are your loving friends,

(Signed) CHARLES GRANT. J. INGLIS.
W. ASTELL. G. MILLETT.
A. ROBARTS. J. A. BANNERMAN.
London, the 21ſt April 1809. J. BEBB. J. HUDLESTON.
J. TRAVERS. ROBT WILLIAMS.
J. JACKSON. CAMPBELL MAJORIBANKS.
S. TOONE. W. BENSLEY.

Appendix, No. 70.

ACCOUNT of the COMMERCIAL CHARGES not added to the INVOICES at the feveral PRESIDENCIES in INDIA, in each year, from 1792-3 to 1808-9.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.
Court's Eſtimate, February 1793 - -	80,000	13,200	11,250	104,450
1792-3 - - -	80,185	43,678	11,484	135,347
1793-4 - - -	83,736	54,458	10,327	148,521
1794-5 - - -	98,122	83,765	16,530	198,417
1795-6 - - -	95,220	91,322	18,837	205,379
1796-7 - - -	99,616	47,569	8,780	155,965
1797-8 - - -	93,763	54,570	14,869	163,202
1798-9 - - -	91,691	53,102	14,330	159,123
1799-1800 - - -	110,242	86,963	10,991	208,201
1800-1 - - -	105,648	50,548	12,229	168,425
1801-2 - - -	100,496	45,015	14,591	160,102
1802-3 - - -	106,238	50,975	11,055	168,268
1803-4 - - -	106,071	57,994	13,018	177,083
1804-5 - - -	114,494	95,733	14,914	225,141
1805-6 - - -	88,214	73,254	14,324	175,792
1806-7 - - -	83,569	90,815	18,268	192,652
1807-8 - - -	84,332	110,654	15,828	210,814
1808-9 - - -	86,576	102,135	15,108	203,819

(Errors excepted.)

India Board Office,
Whitehall, 14th June 1810.

Thomas Nicholas Wittwer,
Accountant.

THIRD

REPORT

FROM THE

SELECT COMMITTEE

ON THE AFFAIRS OF THE

EAST INDIA COMPANY.

Ordered, by The House of Commons, *to be printed,*
21 *June* 1811.

THIRD

REPORT.

THE SELECT COMMITTEE appointed to enquire into the present State of the Affairs of THE EAST INDIA COMPANY, and to report the same, as it shall appear to them, to The House, with their Observations thereupon;—and also, their Proceedings from time to time to The House:——HAVE, pursuant to the Orders of The House, further examined the Matters to them referred; and have agreed upon the following REPORT.

THE Object to which the attention of Your Committee was moſt particularly directed, during the laſt Seſſion of Parliament, was, the branch of the Financial Syſtem of the Eaſt India Company, comprising the ORDINARY RECEIPT and EXPENDITURE, or the Revenues and Charges of the Territorial Poſſeſſions in India, from the year 1792-3 to the year 1808-9 inclusive; and in their Second Report they brought under the conſideration of the Houſe, the reſult of a detailed examination of the various heads under which theſe Revenues and Charges are ſtated in the Accounts laid before Parliament from year to year by the Company, in obedience to the Act of 1793. In that Report, the amount of the Debts and Aſſets in India, during the period in queſtion, was likewiſe adverted to; but the obſervations upon this point were neceſſarily confined to the mere exhibition of the groſs amount in April 1792 and April 1809 reſpectively, with the General Reſult produced by contraſting the two periods. This, it is to be remarked, is the only principle by which the accuracy of the whole operations of the Financial Syſtem, as ſhewn in the Accounts, can be properly determined, and the amount of any variation in the Concern correctly aſcertained; but the General Reſult then ſhewn, cannot be conſidered to be a fair application of this principle, as ſeveral material adjuſtments of the Aſſets are requiſite to be made; and it is moreover neceſſary, for this purpoſe, to enter upon a minute inveſtigation of another very important branch of the ſyſtem, namely, the Receipts and Diſburſements which may be termed EXTRAORDINARY.

The Reſult on the review of the Accounts of the Ordinary Revenues and Charges of the Territorial Poſſeſſions for the ſeventeen years ending 1808-9, has been ſhewn to be an Exceſs of Charge, amounting to the ſum of £. 4,987,676, after defraying the Intereſt upon the Debts. The ordinary and fixed Charge of the Boards of Trade and the Commercial Eſtabliſhments, which was not added to the Invoice Price of the Goods, amounted to the ſum of £. 3,056,251; the entire Ordinary Diſburſement of India will therefore, in this view, be found to have exceeded the Ordinary Revenues in the ſum of £. 8,043,927, which ſum muſt have been provided from extraordinary ſources.—On the firſt view of the ſubject, and on adverting to the large amount raiſed from time to time in India on loan, the inference ſeems obvious, that a portion of the Funds ſo raiſed, was applied to make up this deficiency, which may in part be true; but the ſubject muſt be conſidered on a more enlarged ſcale. Diſburſements have been made from the Indian Treaſuries to an extenſive amount, in advances for the purchaſe of Inveſtments for conſignment to Europe; for Supplies in aid of the Treaſury at Canton; and alſo for various other purpoſes, in ſome caſes to be ultimately accounted for in Europe. On the other hand, the Indian Treaſuries have, from time to time, obtained Supplies to a very extenſive amount, by Monies received for Bills on the Company at home; by conſignments of Bullion from Europe, and of Stores in ſo far as they may have been brought to ſale; the remainder falling into and forming a part of the Aſſets. The aggregate produce of theſe Supplies, with whatever ſums may have been raiſed upon loan in India, muſt be ſuppoſed to have conſtituted the Fund from

Second Report, page 64.

ibid.

from which the Deficit in the Ordinary Revenues and the Extraordinary Demands have been liquidated. It is therefore from the combination of the whole, that a correct judgment can be formed of the final result of the Financial transactions of India as to the actual ſtate of the Concern, on the comparison of the two periods, 1792 and 1809. This point has already been adverted to in the laſt Report, and the intention of Your Committee, in the obſervations now made, is a further illuſtration of the position then laid down, as to the difficulty of ſeparating the Political and Commercial Concerns of the Company during the period under examination; and as introductory to the explanation of the principles on which Your Committee propoſe to conduct the further inveſtigation of this complicated and very extenſive ſubject.

From the obſervations in the laſt Report, and thoſe now made, it appears that very ſerious difficulties are oppoſed to the ſeparation betweeen the Political and Commercial tranſactions, in ſo far as they are connected with the receipt and application of the Funds. Theſe difficulties are found more particularly to exiſt in making this diſtinction of the Receipt and Diſburſement termed Extraordinary. The Ordinary Revenues and Charges, being more immediately Territorial or Political, have been ſhewn in a manner ſufficiently clear, with the exception of the Intereſt upon the Debts, which, though charged entirely to the Territory, admits of no proper ſeparation or adjuſtment, till it ſhall be determined what part of the Principal has been raiſed for Political, and what part for Commercial purpoſes. Notwithſtanding the difficulty of ſuch a ſeparation of the two branches of this immenſe Concern, Your Committee would but very inſufficiently anſwer the object of their appointment, if they did not direct their attention to a cloſe inveſtigation of the Extraordinary Receipt and Expenditure, in order to produce, for the information of the Houſe, the beſt view at preſent practicable, of the application of the Funds which came into the Indian Treaſuries; from which a reaſonable conjecture may be formed of the part which may be ſuppoſed to have been of a Commercial nature.

Your Committee having therefore called for ſuch Documents as appeared requiſite, which will be added to the Appendix, and referred to as occaſion may require, will now proceed to ſtate the reſult of this inveſtigation, when the examination of the ſituation of the Finances, as confined to India, will be brought to a cloſe; and a view will afterwards be given of the alteration which has taken place during the ſeventeen years from April 1792 to April 1809, with the general cauſes to which ſuch alteration may be ſuppoſed to be attributable.

The inveſtigation of that part of the Finances which immediately relates to India being thus completed, the attention of Your Committee will hereafter be directed to an examination of the Accounts of the Treaſury in England, or, in other words, into the conduct of the Concern at home, as a diſtinct branch of the Financial ſyſtem of the Company. In this proceſs, what may not perhaps be improperly termed the operations of their Commercial Finance, will come directly under conſideration, and a view will be taken of the Funds employed in the China trade, which is more particularly connected with the Home Concern, and from which the Political branch is almoſt entirely ſeparated. The expenſe attending the Settlement of the Iſland of St. Helena will likewiſe be brought under review, and the Balance of the Property there.

Your Committee muſt here obſerve, that though the Home Concern is for the moſt part Commercial, it is, in caſh tranſactions as much involved with the Political ſtate of the Company, as the Concern in India; and the difficulty of making a ſeparation in theſe Accounts alſo is, in many reſpects, greater.

The ordinary and eſtabliſhed ſource from which the Home Treaſury has derived its Supplies from year to year, is the Proceeds of the Sales of Goods imported from India and China. The returns made to India and China by Exports of Goods, Stores and Bullion, and by the payment of Bills of Exchange, together with the various expenſes and outgoings incident to the Concern, are to be conſidered as chiefly provided from this ſource; although it will be found, that this Treaſury, in like manner with thoſe in India, has occaſionally received aid from extraordinary ſources, in increaſe of Capital Stock, by Loans on Bond and Repayments by Government of Diſburſements made in India, on account of the Public.

Your Committee will not enter into an examination of the extent of the Company's Capital actually employed, or of the real amount of Capital which is abſolutely required for the conduct of the Concern, in a view purely Commercial; nor is it their

intention

Intention at all to discuss, in this Report, the propriety, prudence, or economy of the Commercial management of the Company; the present purpose of Your Committee being merely to examine and report upon exiſting facts, as demonſtrated in the Accounts which have been laid before the House and Your Committee.

From these Accounts is to be deduced, that when a Surplus Revenue exiſted in India, it was, in conformity with the principles laid down in the Act of 1793, applied to Advances for the purchase of Inveſtments for consignment to Europe, or for the supply of the Canton Treasury; and when combined with the Funds available in India from Supplies from Europe, it was found insufficient for these purposes, the difference was furniſhed by Monies raised on loan in India. In whatever amount, therefore, the Capital of the Company in England was not sufficient for carrying on the trade, and for the conduct of the Concern generally, the deficiency was supplied by Monies raised in India. The impracticability of diſtinguiſhing what part of these Monies was applied to Commercial, and what part to Political purposes, having already been ſtated, the object of these additional remarks is merely intended as a farther demonſtration of the ſtrict connexion of the Political and Commercial affairs at home as well as abroad; and as a proof of the correctness of the position, that till it ſhall be clearly ascertained that the Supplies from the Home Treasury to India and China, were derived from sources purely Commercial, the queſtion of a diſtinct view of the proportion of the Indian Debt which is to be termed Political or Commercial, muſt remain undecided, whatever may have been the amount of those Supplies.

The Accounts which relate to the Home Concern exclusively, and will form the basis of a future Report, are those annually presented to the House by the Company, in pursuance of the directions of the Act of 1793, as well as those relating to the Affairs in India. Although not so numerous and extensive, they are of singular importance, by exhibiting the central point to which all the Financial transactions abroad and at home muſt ultimately verge, and the result in which the intereſts of the parties immediately embarked in this extensive Concern, and not less those of the Public, are implicated. In the course of this part of the Inquiry, the amount of the Debts and Assets at the end of the period, will be contraſted with what it was at the commencement, upon the same principle as has been adopted in regard to the Affairs of India; and the result will ſhew the variation which has taken place in the interval.

Your Committee propose also to take a general combined view of the whole of the Concerns of the Eaſt India Company, both abroad and at home, as respects their exiſting property and the amount of their Debts; in order to lay before the House, as accurately as circumſtances will admit, the Final Result of the various Financial transactions, both Political and Commercial, from the year 1793 to the year 1810.

From the concluding part of the laſt Report, the House, it is presumed, will be fully aware of the difficulties to be expected in the further pursuit of an Inquiry into the ſtate of the Affairs of the Eaſt India Company, upon the principles then adverted to; which principles, however, form the basis of the plan proposed to be followed upon the present occasion. Every degree of diligence has been employed, and every practicable source of information has been resorted to, in order to enable Your Committee to bring this complicated subject under the view of the House in the moſt perspicuous and intelligible form; but notwithſtanding every exertion on their part, and notwithſtanding the results to be ſhewn will be verified by the proper Official Documents, they find it ſtill necessary to claim indulgence from the consideration that this extensive combination of Accounts, being both of a Political and Commercial description, is drawn from documents and books originally prepared and kept separately in India, China, and England. The various exchanges in which they were firſt ſtated, and particularly the long course of years to which they relate, will be admitted as a further claim, that full allowance ſhould be made if these results ſhall not appear entirely satisfactory, or ſhall even be found hereafter to be in some particulars inaccurate. Some difference indeed is naturally to be expected from the mode of ſtatement, which has been usually in practice, of connecting the Home transactions of one year with the Foreign transactions of the year preceding, upon the presumption, that in the whole period, the Consignments from India and China of one year might be realized in England in the next.

HAVING offered these preliminary remarks, Your Committee proceed to the branch of their examination, which is naturally the firſt object of attention; namely, the Sources from whence Funds were derived, by which the excess of the Political Charge beyond the amount of the Revenues was liquidated, and by which means were found for defraying the Commercial Charges, purchasing Inveſtments for conſignment to Europe, and providing for the other demands and expenſes of an extraordinary nature, that have arisen during the period under review, or may be more concisely described as the Extraordinary Receipt and Disburſement of India, from the year 1792-3 to the year 1808-9 inclusive.

Your Committee think it proper, however, before they enter on this examination, to offer some explanatory remarks upon the nature of those Receipts and Disburſements which they are led to term EXTRAORDINARY. The neceſſity of this precaution is ſuggeſted from a reference to a branch of the Accounts preſented to the Houſe annually by the Court of Directors of the Eaſt India Company, entitled, "Abſtracts "of the Account of the Receipts and Disburſements of the Preſidencies of Bengal, "Madras and Bombay" reſpectively, which purport to be an abſtract view of the entire Receipt and Disburſement of each of the Preſidencies for the year in queſtion. These Accounts comprise, in each inſtance, the Ordinary Receipts from the Territories, and Extraordinary Receipts of every deſcription, whether from Money raiſed by loan in India, Supplies from Europe, by Sales of Goods and Stores, Conſignments of Bullion, Caſh for Bills on England, Supplies from one Preſidency to the other; and in fact, are ſuppoſed to include the Caſh Receipts of every deſcription. The Disburſement ſide of the Account ſhews, in like manner, every Caſh expenditure, whether in defraying the Ordinary Charges of the Governments, or the Extraordinary Expenſes, as payment of Intereſt on the Debt, liquidation of the Principal of the Debt, Advances for the purpoſes of Commerce, or in ſupply of other Preſidencies or Settlements; alſo, various other Charges which are incurred from year to year. These Accounts, in fact, form the baſis of all the others immediately relating to India, which are preſented at the ſame time, but are neceſſarily digeſted and arranged, and compared with the General Books of Account by the Auditor of Indian Accounts, in order to ſhew diſtinctly the direct Revenues and Charges of India. From this adjuſtment, Your Committee are given to underſtand that many items of Disburſement, and ſome of Receipts ſtated as Extraordinary in these Abſtracts, are thrown into the Accounts, from which the reſult which has been denominated "Ordinary Receipt and Charge," has been drawn upon the preſent occaſion. This explanation is conſidered by Your Committee to be neceſſary, to obviate any miſunderſtanding of the application of the term Extraordinary, which they have found convenient to use; apprehending, that a reference to the Accounts themſelves might, without ſuch explanation, lead to ſome confuſion. It is therefore to be obſerved, that in both the Receipt and Disburſement now ſhewn under the term Extraordinary, the ſums taken are, of courſe, totally and entirely excluſive of what has been inſerted in the Statement No. 6, in the Appendix of the laſt Report, from which the reſult of Ordinary Revenues and Charges has been drawn.

Appendix, N° 1.

The Receipts or the Funds which are now the object of inveſtigation, are found to have been derived from a twofold ſource; viz. by Credit in India; and by Supplies from the Treaſury in England, in conſignments of Goods, Stores, and Bullion, or by payment of Bills of Exchange.

The amount raiſed by credit in India was principally from Loans, for which Bonds, Promiſſory Notes, or Treaſury Bills, were iſſued from time to time, bearing various rates of Intereſt, which rates were partly governed by exiſting circumſtances, and partly by the nature of the acknowledgment which was given to the Lender. Your Committee will not, in this part of the Report, enter upon a detailed deſcription of the different modes reſorted to, during the period in queſtion, for raiſing the requiſite Supplies by Loans from individuals; they will only now remark, that for very obvious reaſons, the terms were favourable or otherwiſe, according to the extent of the demand, and the ſtate of the Public Credit at the time. The amount which may be ſaid to have been borrowed is the preſent object of inquiry. The moſt direct way of aſcertaining that amount, is by referring to Appendix No. 7 of the laſt Report, by which it appears that the Debt owing by the Eaſt India Company, on which an Intereſt was payable, amounted, on the 30th April 1792, to the ſum of £. 7,129,934. According to that Account,

Account, the Debt bearing Intereſt on the 30th April 1809, is ſtated to have amounted to £. 27,152,725; but as the Account for this period could not be drawn out with perfect correctness, the Debt at the Presidency of Bengal being necessarily made up from incomplete documents, which were the only ones then received from thence; and as the Quick Stock Account to 30th April has since arrived from that Presidency, it has been thought proper to annex to this Report a corrected Statement of the Debt at the latter period, in order to obtain a greater degree of accuracy in the view proposed to be given upon the present occasion. By this Statement, the Debt bearing Intereſt, on the 30th April 1809, amounts to the sum of £. 27,089,831; from which it results that the Money borrowed or raised by Loans bearing Intereſt, between April 1792 and April 1809, amounted to £. 19,959,897. Appendix, N° 1. (a.)

The amount described in the Accounts now referred to as Floating Debt, may be considered to comprise many sums which either proved an available resource to the Indian Treasury, or was in effect the cause of enhancing the amount of the Assets; as Deposits of Money, Bonds on which Intereſt had ceased, Bills of Exchange unpaid and running upon the Treasury, &c. or sums due to different persons on the balance of Accounts, or on Advances of various kinds; in fact, the remainder of the Floating Debt, after deducting what might be due for Intereſt on the Debts, also on Arrears of Allowances to the Civil and Military Service, &c. may be considered as falling under the description now given; consequently the Account under this head may be ſtated as follows:

Floating Debt on 30th April 1792 - - - -		£. 2,012,786	Appendix, N° 2.
Deduct, Arrears of Allowances, &c. - -		1,150,172	
		862,614	
Floating Debt on 30th April 1809 - -	£. 3,722,610	1,807,911	
Arrears of Allowances, &c. -	1,914,699		
The Increase of Floating Debt was therefore - -		£. 945,297—	

which, being added to the amount ſtated above to have been borrowed on Loan, will ſhew the sum, which may in fact be considered to have been raised upon the Credit of the Company in India, to have amounted to £. 20,905,194.

Your Committee, conceiving it to be of importance that the amount of available resources derived by the Indian Treasuries from the Treasury in England ſhould be ascertained with every possible degree of correctness, have directed their attention to this point; but are apprehensive that it will not be in their power to afford such information to the House as will appear entirely satisfactory. The difficulty principally arises from the impracticability of ascertaining with precision the final disposal of Military and Marine Stores, which have formed a very material part of the Exports made by the East India Company to India. On the arrival of the consignments from England, the cargoes of the ſhips are diſtributed to the Departments to which their component parts respectively belong; the Goods for use and sale to the Commercial, and the Stores to the Military or Marine Departments. An Account of the Sales of these Imports into India has been annually presented to Parliament. In this Account is comprized with the Sales, the Expenditure of the Stores, in so far as the amount of such Expenditure has been included in the Charges at the several Presidencies. A portion of the Stores, consiſting of guns for the garrisons, and arms and accoutrements, falls into the Dead Stock, and a portion falls into the Quick Stock; but from being blended with the Stores purchased in the country, and not diſtinguiſhed in the books received from India, it is not practicable to make the separation which is desirable, otherwise than by some general eſtimate. With respect to the Stores expended upon service, Your Committee beg to remark, that great allowance is to be made for the deficiency of accurate statements, when the political ſtate of India, and the extensive warfare within the period in contemplation, are considered.

The amount of Money received in the Indian Treasuries, from the sale of the Exports from this country, will be the firſt point for examination; but here Your Committee muſt premise, as applicable to the whole of the Supply derived from England, and of the Return made by India, that they have deemed it proper to call, firſt, for Statements of the amount of all Supplies for which the Indian books debit or credit the Concern in England; and secondly, for Statements of what the Concern Appendix, N° 3, 4, 5, 6.

cern at home debits India; and these several Accounts will form a part of the Appendix to this Report.

The Invoice amount of Goods and Stores exported to the Presidencies and Settlements in India from the year 1791-2 to the year 1807-8, which reached their deſtination between the years 1792-3 and 1808-9, and for which England has been credited in the Indian books, is ſtated at the sum of £. 11,554,218. The amount in which England has debited India between 1791-2 and 1807-8 in this reſpect, is £. 12,247,296, being less than the Credit above ſtated by £. 693,078. Of this difference, the sum of £. 335,893, is ascertained to have been occaſioned by loss, either by capture or ſhipwreck. The sum ſtill remaining to be accounted for, is £. 357,185; reſpecting which Your Committee beg to observe, that the Credit in the Indian books is given for the net Receipt on the Invoice amount, after deducting ſhort deliveries, which are for the moſt part chargeable to the owners of the ſhips on which the consignments were made; some part of the difference now ſtated may be found in the ſhort deliveries, and the greater part of it, it is presumed, might be accounted for, if the time of the Committee would permit, or if it were thought to be of sufficient consequence to examine in detail the exact period of dispatch or arrival of the ſhips at the commencement or the conclusion of the period; but this is by no means necessary for the present purpose, which is to ascertain the Caſh resources of the Indian Treasuries: in doing which, the part of the consignments alone which was sold and paid for, is the object to be attended to. The Committee have therefore called for and added to the Appendix an Account, which ſhews the aggregate amount of the Sales of Goods and Stores imported into India from 1792-3 to 1808-9, to have been £. 8,904,068. This is less than the amount of the consignments, for which England has been credited, by the sum of £. 2,650,150; which deficiency is the point more particularly alluded to by Your Committee in the remarks already made reſpecting the difficulty of accounting, with preciſion, for the final disposal of the Stores. Of the difference above ſtated, £. 739,252 is to be diſtinctly accounted for in the increaſed value of Import Goods in the warehouses between 1792 and 1809. The total increaſe of Stores is £. 951,519. What proportion of these Stores is European, cannot be ſtated: assuming two-thirds to be of this description, and taking £. 634,346 accordingly, it would produce £. 1,373,598; in which case the sum of £. 1,276,552 would ſtill remain to be accounted for. Of this a considerable part would certainly be found in the Dead Stock, and some in the consignments made to Bencoolen and Prince of Wales Island; but the remainder muſt be left to conjecture, and is supposed to have been expended on service, without being diſtinctly accounted for, or to have been consigned from one Presidency to another, in which case they could not be included in the amount sold.

Appendix, N° 3.

Appendix, N° 5.

Appendix, N° 7.

Appendix, N° 8.

Appendix, N° 9.

Ibid.

The next article of Supply, for which England is credited in the Indian books, is that of Bullion to the amount of £. 7,360,752. The Bullion actually consigned to India, which might be expected to arrive there during the period in queſtion, is charged in the Home Accounts at the sum of £. 6,688,968; but by a note to the Account now referred to, it appears that this sum includes a consignment of Bullion, amounting to £. 100,397, on board the ſhip Britannia, which was loſt outward-bound; consequently the debit to India ſhould be ſtated at £. 6,588,571. The Credit to England in the Indian books, as above ſhewn, exceeded that amount in the sum of £. 772,181; of which a considerable part is to be ascribed to the detention in India of consignments originally deſtined to China. It ſhould be here remarked, that the amount loſt in the Britannia was, in the Report of the Committee in 1808, admitted to be chargeable to the Public, and paid for accordingly.

Appendix, N° 3.

Appendix, N° 5.

The next Supply to the Indian Treasuries, is the amount received for Bills of Exchange upon the Court of Directors, which forms a very prominent feature in the Account. A considerable part of it was drawn for the liquidation of Indian Debt. It is superfluous, in this part of the Report, to enter upon a detailed explanation of the principles or terms upon which the Bills were drawn; it is sufficient to say, that the amount of them, though ostensibly an exchange of a public security in India for a Bill of Exchange on England, is in reality to be considered as a Caſh Supply during these years; inasmuch as the Debt in India would have exhibited an increaſe in the amount so transferred, if the transaction had not taken place. The amount in which the Indian books credit England for Bills of Exchange for Caſh received, or for Transfer of Debt, between the year 1792-3 and 1808-9, is ſtated at the sum of £. 14,746,038. The amount for which India has been debited on Bills of Exchange honored

Appendix, N° 3.

honored for a correspondent period, is found to have been £. 15,489,575; but deducting the Intereſt paid in conſequence of the occaſional poſtponement of ſome of the Bills when due, to the amount of £. 120,963, the Debit would be £. 15,368,612. The difference between this ſum and the amount credited in India, is £. 622,574, and is chiefly to be accounted for by the payment having been made on the actual rate of Exchange at which the Bills were drawn; whereas the Indian Credit is calculated at a lower rate, in order to preſerve a general conformity with that uſed in the Statements of Revenues and Charges. Of the ſum ſtated to have been paid in England, £. 7,472,090 was expreſsly in liquidation of Indian Debt. Appendix, N° 6. Appendix, N° 10. Appendix, N° 6.

Your Committee, without entering into a further examination of the detail of various other Receipts for which India has credited England, in the Statement under reference, will content themſelves with ſtating their amount to have been £. 393,372; and the Total of the Supply as a Caſh Fund, for which England has been credited in the Indian books, to have amounted to the ſum of £. 31,404,230. Combining then the Amount received in India on Loan and otherwiſe, viz. £. 20,905,194, with the amount of the Reſources by Supplies from Europe, the aggregate amount of Extraordinary Funds which have been received into the Indian Treaſuries, from the year 1792-3 to the year 1808-9, will, on the view now taken, be found to have been £. 52,309,424. Appendix, N° 3. Appendix, N° 2.

Having ſtated the Funds themſelves, the next object of Your Committee's inquiry becomes the Application of them.

The amount in which the Charges of the Government of India, and the Intereſt on the Debts exceeded that of the Territorial Revenues during this period, has been already ſtated, in a former Report, at the ſum of £. 4,987,676. A reference to the Accounts from which this reſult was produced, will ſhew that, from the want of the Bengal Statements for the two latter years, 1807-8 and 1808-9, the view given could not be aſſumed as completely accurate; and it is alſo to be remarked, that it has been the practice of the Company's Auditor to make ſuch corrections or adjuſtments of Accounts prepared by him from time to time, as the ſubſequent advices from India appeared to enjoin; the propriety of which will be obvious, when it is remembered, that not only upon the occaſion now adverted to, but on others, the Accounts were prepared in England from ſuch general Statements as had been received; in which Statements it has happened that one of the moſt eſſential heads of Charge, viz. the Military, has been ſtated on the amount of the Advances made to the Paymaſters, and not on the actual amount diſburſed: the cauſe of it has been explained to ariſe from the impoſſibility of drawing up the Accounts in any other way within the time preſcribed; the immenſe diſtance of the Military ſtations from the Preſidency of Bengal preventing an earlier tranſmiſſion of the detailed Diſburſements of that Preſidency. But accurate Statements having been ſince received from the Preſidency of Bengal, of the Receipts and Diſburſements of the years before ſhewn in an incomplete ſtate, Your Committee have thought it right to call for ſuch Accounts as appeared to be wanting, together with ſuch other adjuſtments as were neceſſary to be made. The Statement ſo corrected will be found in the Appendix. Second Report, p. 64. Appendix, N° 1. Appendix, N° 11. with Supplements A. B. & C.

The effect produced by theſe corrections upon the Reſult firſt ſhewn, is an addition to the Exceſs of Charge in the ſum of £. 90,339. The groſs exceſs of the Charges beyond the amount of the Territorial Revenues, which muſt have been defrayed from the Extraordinary Funds, will then be found to have been £. 5,078,015.

The amount which India is conſidered to have diſburſed on account of the Commerce, and in immediate Supply of or return to the Concern in England, forms a leading feature in the application of the Extraordinary Funds.

The Commercial Charges not added to the Invoices have been ſhewn to have amounted, during the period in queſtion, to the ſum of £. 3,056,251. As, upon the inſpection of that Account, it has been found to require correction and adjuſtment, another Account is added to the Appendix, by which the amount of theſe Charges appears to have been £. 2,916,279. These Charges comprize the Salaries and Allowances of the Board of Trade at each of the Preſidencies, and their ſubordinate Offices of a deſcription ſtrictly Commercial, with thoſe of the Aurungs or Factories where the Inveſtments are provided; and alſo the Charge of the Import Warehouſes, or the Departments where the Goods exported from England to India are depoſited and ſold. The Board of Trade at Bengal ſuperintends the proviſion and ſale of the Second Report, p. 64. Appendix, N° 12.

two important articles of internal trade which the Government of India preserves exclusively for the benefit of the State, viz, Salt and Opium. This Board has likewise the control over the greateſt part of the Department of the Cuſtoms; it has likewise the direction of the Marine, which branch may perhaps, from being principally of a commercial description, be considered as falling within the sphere of its immediate duties. The Board of Trade at Madras superintends a small part only of the Cuſtoms under that Presidency. With reſpect to the Board of Trade at Bengal, a queſtion might arise whether, under the circumſtance of the extension of Duty that took place in the year 1793, when the superintendence of the trade in Salt and Opium, from which the average annual gross Receipt in the three laſt years, amounted to £. 2,352,000, and of the Cuſtoms amounting to nearly £. 300,000, was committed to it, the expense of its eſtabliſhment should be considered as wholly attaching to the Commerce, or a part ſhould fall as a charge upon the Territories, with the Revenues of which these articles are classed. On this point, Your Committee observe, that the Charges of provision, manufacture, transport, or sale, attaching to the Salt and Opium, are inserted in the Territorial Charges; in like manner are the Charges of the Cuſtom-Houses. The duties of the Board of Trade are merely superintendence or control. The Salaries of the Members, in the year 1792, previous to the transfer of these duties, amounted to £. 24,360, and in the year 1809 to £. 25,520. The number of the Members has not been increased; and the new Duties have not in any way affected the subordinate Offices under them of a Commercial description.

Appendix to Second Report, N° 9.

Appendix, N° 13.

The Advances made for the purchase of Inveſtments for Consignment to England, are a very important part of the application of the Extraordinary Funds. The amount is ſtated to have been £. 26,038,266. Although it might be inferr(d, in an abſtract point of view, that the amount of these Advances was principally supplied by Funds derived immediately from England; Your Committee are apprehensive that the queſtion, as to the particular part of the Extraordinary Funds from which the Commerce was supplied, whether from Money raised on loan in India, or from aids received from Europe, cannot, under the circumſtances of the years in which the Advances were made, and of the nature of the syſtem exiſting in those years, be satisfactorily decided, without an examination far more minute than is required by the observations proposed to be made on the subject in this part of the Report.

Appendix, N° 14.

The Supply furniſhed by the several Presidencies and Settlements in India to the Factory at Canton, must, as Your Committee are led to think, be considered as so much advanced for the positive and direct purposes of the Trade of the Company, and may be ſtated as a Supply ultimately from India to England. The amount applied for this purpose may be stated at £. 3,313,654, which is the net Supply. The transactions between India and the Factory of Canton, leading to this result, are shewn in detail in the account in the Appendix; from which it will appear, that the gross Supply from India, by Payments into the Canton Treasury under various engagements, by payments of Bills of Exchange, and by Consignments of Cotton, Sandal Wood, &c. amounted to the sum of £. 4,698,971. The returns from Canton to India amounted to £. 1,385,317, of which amount £. 1,310,318, consiſted of Bullion. This remittance was made at periods when the Canton Treasury was greatly repleniſhed by the favourable balance of trade between India and China; and when great consequence attached to the Supply of the Indian Governments with Bullion, by every practical means. This remittance in Bullion is exclusive of the Consignment from England, originally designed for the Supply of China, which was detained in India, as has been already adverted to.

Appendix N°s 15 and 16.

Appendix, N° 15.

Appendix, N° 16.

The Commercial line of the Service was found to demand other advances. The Commanders of the ships were entitled, under their charter-parties, to be furniſhed with a certain amount of Caſh from time to time, for the immediate supplies of the necessities arising in the course of the service; and the amount of such advances was ultimately accounted for with the Owners of the ſhips, on whom Bills were given for it. It was, however, an outlay of money from the Indian Treasury. Payments were likewise made on freight and demorage, to be accounted for on making up the ſhip's accounts at home. The amount in these several inſtances is ſtated to have been £. 946,422; to which ſhould be added the freight, &c. of Rice ſhips taken up at a period when the necessities of England required every exertion for the supply of grain and provisions, £. 182,358; making together a total of £. 1,128,780.

Appendix, N° 4.

ibid.

The Disbursements next to be noticed, may not altogether be considered as advances for the direct purposes of Commerce, although they may be looked upon as contributing

contributing to the supply of Funds to the Company's Treasury in England.—The firſt is the advance of money for which Bills were moſtly drawn upon His Majeſty's Government. For the service of the Navy, &c. £. 402,069; for the expense of the Island of Ceylon, £. 318,246; for building of ships of war, £. 193,463; together £. 913,778. Other advances on various Accounts were made, for which London was debited, to the amount of £. 286,678. Appendix, N° 4. ibid. ibid. ibid.

In a former Report, Your Committee had occasion to offer some remarks relative to the Charges of Ceylon, and the Dutch Settlements, and the amount of what had been repaid to the Company upon these accounts; they are again led to advert to this subject, because it appears that the outlay of Money from the Indian Treasuries for these services, as well as for others admitted to be chargeable to the Public, has only been ſtated as far as it was included in what has been termed the Ordinary Expenses or Charges, which were provided for from the Revenues; and that consequently the sum not so included, muſt have been furniſhed from the Extraordinary Funds. In order to place the subject in the cleareſt view, as well as to account for the application of the Funds, Your Committee have called for a diſtinct Account of the whole of the Claims of the Eaſt India Company upon the Public, on account of Advances and Supplies at the several Presidencies in India, which were admitted by the Committee, to whom the subject was referred in 1808; diſtinguiſhing what was included in the Statements of the Charges or Intereſt paid at those Presidencies, from what was not so. From this Account it appears that the Total so admitted was £. 8,212,372, being £. 4,899,104 for Principal, and £. 3,313,268 for Intereſt; and that the whole of the latter sum was included in the Intereſt paid in India, and £. 3,675,533 in the Charges of India, leaving £. 1,223,571 to be accounted for as being a part of the disposal of the Extraordinary Funds. On a more minute inspection of this Account, it seems that a larger sum muſt be taken as furniſhed from the Extraordinary Funds, than that now ſtated. The adjuſtment to be made, is as follows: the sum not included in the Charges, but admitted as a Claim upon the Public, which has been liquidated in England, has been ſhewn to be £. 1,223,571; to this ſhould be added the amount expended by the Company in India, not included in the Charges; viz.—the half of the Advances and Expenses of Ceylon and the Eaſtern Islands, which, by the decision of the Select Committee, was not admitted to be a claim upon Government. The amount of it is £. 437,774; consequently the Total Amount which has been liquidated, in this view, by the Extraordinary Funds, may be ſtated at £. 1,661,345. Appendix, N° 17. ibid. ibid. ibid.

Your Committee muſt observe, that some diſtinction will be hereafter necessary in reference to the various services to which the application of the Extraordinary Funds has been directed, for the purpose of specifying with accuracy the outlay of Money in direct Charge; or in that way in which the amount, in some ſhape or other, was ultimately converted into property, and found in the Assets of the Company, either abroad or at home: but this point will perhaps come more properly under consideration in another part of the Report. Your Committee will therefore only now remark, that with the exception of the increase of Indian Assets, which is the laſt point in this branch of the examination, the particulars remaining to be considered are of the description juſt adverted to, viz. a positive issue of Money, or Loss, which may in fact be classed among the Charges of the Indian Territories.

The firſt issue of this description is a payment of a portion of the Debts of the Private Creditors of the Nabob of Arcot, to the amount of £. 1,058,953. This payment was made under Orders sent to the Presidency of Madras, dated 20th January 1796; which Orders originated with the Board of Commissioners for the Affairs of India, and were transmitted to India, under the exercise of the powers veſted in them by the Legislature. Appendix, N° 18.

A payment was likewise made to the Private Creditors of the Rajah of Tanjore, amounting to £. 64,044, under orders transmitted to India, dated 18th Sept. 1792, founded on the Treaty with the Rajah, in which provision was made in favour of the Private Creditors. The sum above ſtated was the amount paid in India; it will hereafter be ſhewn, that a further sum was paid from the Treasury in England upon the same account. Appendix, N° 19. Appendix, N° 20. Appendix, N° 21.

Your

Page 63. Your Committee have, in their laſt Report, brought to the view of the House the particular result of the Revenues and Charges of each of the Presidencies, from which it appeared that the excess of the Charges of Madras and Bombay, during the period under review, amounted to no less a sum than £. 29,579,627. They have not examined minutely by what mode the wants of these Presidencies were supplied, either in reſpect of their excess of Charge, or the Disbursements for the purchase of Inveſtments, &c. as it is sufficiently clear that the Presidency of Bengal afforded assistance to Madras and Bombay to a large amount.

Appendix, N° 22. The total Supply as debited in the Bengal books, amounted to £. 27,853,171

ibid. The amount at which this sum is credited in the books of Madras and Bombay, is only - - - - - - 26,979,768

being less than the Debit by - - - - - £. 873,403

which muſt chiefly be attributed to the effect of the Exchanges at which the Remittances or Consignments were made, but partly to the Exchange at which the conversion of the Coins of each of the Presidencies is effected in order to preserve conformity with the rate used in the calculation of the Accounts of the Revenues and Charges. In either case, for the view now to be given, it is presumed to be correct to ſtate the amount as a loss of so much property.

Your Committee having been informed that various sums have been written off the Indian Books of Accounts for losses incurred at the Presidencies, which losses were not included in the Accounts of the Charges, have called for an Account of the same; Appendix, N°23. by which it appears, that the amount in the seventeen years under review, was £. 461,428.

The aggregate amount of the whole of these items of Expenditure, is £. 43,794,623; of which £. 32,904,727 was an expenditure in the course of Commercial Management, or of a Political description, which, from being converted into property, would be eventually more than realized. The remaining £. 10,889,896 was an expenditure partly of a Commercial, but for the greater part of a Political nature; and in both inſtances such as muſt be absolutely considered as diminution of property, from being an application of Funds, either in the way of defraying Charge, or so as to incur direct loss.

Of the total amount of Extraordinary Funds, which has been ſtated at £. 52,309,424, there ſtill remains to be accounted for, the sum of £. 8,514,801. This upon a minute examination will be found, with a comparatively small exception, to have been employed to produce an increase in the Assets in India. To ascertain the fact with every practicable degree of accuracy, Your Committee have entered upon an examination rather in detail of the Statement of the Assets annexed to their Second Appendix to 2d Report, N° 8. Report. The laſt year in that Statement is said to have been made up, in regard to Bengal, from the Quick Stock Account of that Presidency of the 31st January only, being the lateſt received. As it is of importance that the periods of the several Accounts ſhould accord with each other at the end of the official year, namely the 30th April, and as it has been represented that the Statement now referred to required correction on account of an error in calculating the Exchanges in a part of it, Your Committee have subſtituted another Statement of the Assets, which is added to Appendix, N° 9. the Appendix of this Report. According to this corrected Statement, the total of the Assets on the 30th of April 1792, amounted to the sum of £. 7,553,834; and on the 30th April 1809, to £. 20,127,707; being, on firſt view, an Increase of £. 12,573,873.

The amount in which the Assets might be supposed to have increased by the application of Funds raised in India, namely £. 8,514,801, leads moſt obviously to the inference, that very considerable adjuſtments muſt be made of the Increase now ſtated. Your Committee have therefore directed their particular attention to this point, because in their judgment it appeared to be of essential importance.

The adjuſtments thought to be necessary, are of various descriptions: firſt, the absolute exclusion of bad Debts, or Debts apparently nominal, from both periods of the Account; Revenue Balances, as they were in no way created by the application of Indian Funds; Debts from the Nabob of Arcot and Rajah of Tanjore, a very material

material part of them having originated in Charges or Advances brought to account antecedent to the year 1792, or were in Debits on Arrears of Subsidy, under the engagements with those Princes, before the conclusion of the Treaties by which the Company now hold the possession of their respective Countries. The part of the increase occasioned by the Imports from Europe in Goods and Stores cannot, in any view, be supposed to have been produced by Indian Funds: it is therefore excluded in like manner with the above. The expense attending the Expedition to Egypt is erroneously kept on the Bengal Quick Stock Account as an Asset, from being considered as a claim upon the Public. That claim having been liquidated, it has very properly been excluded from the Accounts made up in England: the amount, £.1,733,328, is therefore ſtruck out upon the present occasion.

The effect produced by these several adjuſtments, is ſhewn by an Account in the Appendix, to reduce the amount of the increase of Assets to the sum of £. 7,703,611; to which, however, ſhould be added a consignment of Treasure from Bengal to Madras, which, though properly excluded from the Bengal Quick Stock of April 1809, had not arrived at Madras in sufficient time to be inserted in the Account of that Presidency. The amount of the value of this Treasure was £. 717,561. The total Increase of Assets, procured by the application or employment of Funds in the Indian Treasuries, will then be found to amount to the sum of £. 8,421,172; from which, however, ſhould be deducted for the present view, the Increase in the amount due from Individuals on Advances made to them for the provision of Inveſtments, between April 1792 and April 1809, as the whole of the Advances made in the year 1808-9, has already been included in a former part of the Report. The amount to be deducted is £. 122,506. The amount employed in the Increase of the Assets will then be reduced to the sum of £. 8,298,666, of which the Committee have the satisfaction to observe, £. 5,615,494 is in Caſh actually in the Treasuries of the Presidencies of India.

Appendix, N° 2.

Appendix, N° 24

Appendix, N° 2.

Appendix, N° 9.

The Company are besides possessed of property to a considerable amount at their Presidencies and Settlements in India, which, from not being considered as active or immediately available, is not inserted in what is termed their Quick Stock Accounts, of which a view has now been taken. This property consists of Plate, Household Furniture, Guns on the Ramparts, Arms, and some descriptions of Military Stores: Buildings might also be mentioned, but the coſt of them is supposed to have been included in the Charges. These several articles, with the doubtful Debts of the Company, are carried into an account termed *Dead Stock*. In many respects the articles so described are nevertheless to be considered as real property; and in so far as they have not been included in the Charges in like manner with Buildings and Fortifications, can only have been procured by the advance of Funds, either in England or India. Your Committee having already adverted to the difficulties in the way of accurately accounting for the disposal of the Stores consigned from Europe, they have only now to add, that these difficulties operate upon the present occasion, and render it almoſt impossible to diſtinguiſh the part of the Guns, Arms, &c. which was received from England. The net Increase on the whole of the Dead Stock in India, in so far as it consisted of Plate, Household Furniture, Guns, Stores, &c. amounts to £. 929,291, of which sum it is eſtimated that £. 200,000 was produced by the application of Indian Funds.

Appendix, N° 25.

Combining then the whole application of the Funds, according to the view now given, it will appear that the Total Expenditure of the Extraordinary Funds, both in the advance for which property might be said to remain in England or India, and in direct Charge, is found to amount to the sum of £. 52,293,289; which, though less than the amount of these Funds, by £. 16,135, Your Committee do not doubt will be considered by the House as a display of order, regularity and precision, as satisfactory as could be expected, in the management of the extensive and complicated Finances of this great Empire, from embracing at the same time both the Political and Commercial branches of its government and management.

Your Committee having thus offered to the consideration of the House such remarks as appeared to them requisite, in order to explain the several sources from which the Extraordinary Funds were derived, and the modes in which they were expended, fearing that the manner in which those remarks have been brought forward may be thought too diffuse or desultory for a ready consideration of the subject, have caused a ſtatement of the figures to be drawn into one point of view;

Appendix, N° 26. which they have added to the Appendix, with the hope that it will afford greater facility in the comprehension of the whole transactions, by placing them in a form at once simple and clear.

Your Committee, having completed the firſt part of the plan which was propoſed to be followed in the courſe of their Inquiry, in ſo far as it related to the Receipts and Diſburſements of the Treaſuries of the ſeveral Preſidencies in India, will now proceed to the concluding point of this particular branch of it; which, in their judgment, is of peculiar importance, from involving the conſideration of the effect produced upon the property of the Company, by the complicated tranſactions which have been brought to the attention of the Houſe, in the Reports of Your Committee; or, in other words, what has been the General Reſult upon our Affairs in India, in a Financial view, by the various operations of a Political and Commercial nature, between April 1792 and April 1809.

The Accounts of the Debts and of the Aſſets, which have before been referred to, furniſh the data by which this great queſtion muſt be determined. It is, however, neceſſary to repeat in this place, that the concluſion which might be drawn from the firſt view of a comparison made between the Total Amount of either the Debts or Aſſets at the commencement or concluſion of the period, as ſhewn in thoſe Accounts, however apparently plauſible, would not be correct, as many adjuſtments are found to be neceſſary; and it muſt likewiſe be repeated, that the comparison for the purpoſe now in view cannot be made upon accurate principles, without attending to one very material point, namely, the exclusion from the Aſſets of ſuch Items as were not produced by the application of the Funds in the Indian Treaſuries, within the period; likewiſe, from both the Aſſets and the Debts, any articles which muſt be conſidered as falling under the deſcription of Property or of Debt merely nominal. Some explanations having been given, in another part of the Report, of the nature of theſe adjuſtments, it has not been deemed requiſite to do any more than to advert, in a general way, to the cauſes to which the neceſſity of them is to be attributed. Your Committee will therefore immediately proceed to draw the attention of the Houſe to the Reſults produced

Appendix, N° 2. by thoſe various adjuſtments, as they are ſhewn in the Account in the Appendix; premiſing that ſuch further explanatory remarks will be afterwards ſubmitted as the ſubject ſhall appear to prescribe. According to the Account laſt referred to, the amount of the Aſſets, on the 30th April 1792, ſtated originally at £. 7,553,834, is, by adjuſtments, reduced to the ſum of £. 3,800,838; and the amount of the Aſſets on the 30th April 1809, which was firſt ſtated at £. 20,127,707, is, by a ſimilar operation, reduced to £. 12,222,010. Deducting the adjuſted amount of Aſſets at the firſt period from that at the latter, it will appear that the Aſſets in India have, upon this principle, increaſed between theſe periods, in the ſum of £. 8,421,172, which, with the further deductions before noticed, is reduced to £. 8,298,666. The amount of the Debts owing by the Company in India, at the ſame periods, has likewiſe undergone adjuſtments, by which the groſs amount of Debt on 30th April 1792, which was originally ſtated at £. 9,142,720, is reduced to the ſum of £. 7,992,548; and the groſs amount of the Debt on 30th April 1809, firſt ſtated at £. 30,812,441, is reduced to £. 28,897,742. Contraſting theſe two periods, upon the plan adopted with regard to the Aſſets, viz. by deducting the amount in 1792 from that in 1809, the Debt will appear, on the whole, to have increaſed in the ſum of £. 20,905,194. Deducting the amount in which the Aſſets are ſtated to have been increaſed, from the Increaſe in that of the Debts, the difference amounts to the ſum of £. 12,606,528, which ſum forms the General Reſult, which is the object of the preſent branch of the inquiry, and ſhews the amount in which the Financial Affairs of the Company in India may be ſaid to have varied between April 1792 and April 1809.

The obſervations already made render it unneceſſary for Your Committee to call to the recollection of the Houſe, that the General Reſult now ſtated, has been produced by the direct Caſh tranſactions of India, both Political and Commercial. The ſources from which the requiſite Funds were derived, and the application of thoſe Funds, by which this Reſult has been produced, have been reſpectively examined in detail, in the laſt and in the preſent Reports: the Produce of the Territorial Revenue, and the Expenditure of it, in the former; the Extraordinary Funds, and the Diſburſement of them, in the latter. It only, therefore, now remains to ſtate, for the information of the Houſe, the immediate cauſes to which the Reſult now exhibited is to be attributed; or what circumſtances may be preſumed to have occaſioned an abſorption

to

to the amount of this defalcation. This will be seen by a reference to the Statement which exhibits the Extraordinary Disbursements, and by selecting from it such articles as come under the description of positive and direct Charge, or of alienation of Property in India; which has been accordingly done, and an Account has been drawn up upon these principles, and added to the Appendix. As the details of the several items contained in this Account have already been explained, Your Committee need only advert at present to the Total of them, which is £. 12,590,393, and which will be found as near to accuracy as, upon full consideration of the general principles by which the inquiry has been directed, could possibly be expected, when it is considered that that inquiry embraces the receipt and application of a sum approaching two hundred and forty-five millions ſterling. Appendix, N° 26. Appendix, N° 27.

In ſtating the apparently unfavourable variation above ſhewn, Your Committee feel it incumbent on them to observe, that it is by no means to be inferred from thence that the general complexion of the affairs in India is in reality unprosperous, or that no adequate counterbalance is to be found for the sacrifices of Funds which have been made. Although the Political Government of India may not regularly come within the purview of this branch of inquiry, further than as to the expense attendant upon it, and as to the means of defraying that expense; the extension, the internal improvement, and the additional security of the Indian Empire at the present time, compared with the year 1792, cannot be loſt sight of, any more than the present high ſtate of public credit, which to these circumſtances is juſtly attributable. It is true that, notwithſtanding the progressive increase of the Revenues, and the increased facility of realizing them throughout the Territories, the comparison of the Surplus Produce of the year 1792-3 with the excess of Charge in the year 1808-9, exhibits a Result by no means satisfactory; and certainly ſtrongly points out the necessity of measures being devised to effect a reduction of Expenditure, which, from a variety of causes, both in Charge and in Intereſt on the Debts, muſt now be considered to be excessive. A cursory view of the latter years of the Statement annexed to the Second Report, will ſhew that much has been already done towards this desirable end; and Your Committee are encouraged to expect, by the tenor of advices lately received from Bengal, that the time is not diſtant when the Surplus Produce of the Revenues will be equal to, if not exceed, what it was at the commencement of the period they have reviewed; and that, by the gradual reduction of the Debt, which may be rationally looked for, a saving of Intereſt will accrue, which, *pro tanto*, will be a further addition to the Surplus Revenue. Appendix, N° 28. Appendix to 2d Report, N° 6. Appendix, N° 29. Appendix, N° 30. See also N° 29.

Your Committee muſt ſtate further, that notwithſtanding the defalcation now ſhewn, would, on another view, be enhanced by the addition of the principal part of the Arrears, &c. which have been deducted from the Debts owing by the Company; yet to whatever extent the Revenue Balances deducted from the Assets ſhall be hereafter realized, and in whatever sum the value of the Buildings and the Dead Stock of India may have increased by Indian Expenditure, in both cases the amount muſt be considered as a reduction of the above defalcation; to which may fairly be added the net amount of the sum recovered in England, in liquidation of the Disbursements in India chargeable to the Public.

Your Committee having, in another part of this Report, intimated their intention of offering some further remarks respecting the Debt, which by progressive operations has accumulated to the amount at which it ſtands, now resume that subject.

The increase of the Debt bearing Intereſt has been ſhewn to amount to £. 19,959,897; and the increase of the Intereſt payable upon it may be ſtated at the sum of £. 1,575,009. A fixed annual demand to so large an amount, upon resources not directly susceptible of increase by additional assessment, is certainly a moſt unfavourable feature in the Accounts, and very ſtrongly enforces the necessity of every effort being made for its reduction. Appendix, N° 2. Appendix to 2d Report, N° 7. and Appendix, N° 1. (a.)

Your Committee consider it as due to those entruſted with the Government of India to ſtate, that the growing amount of the Debt has, from a very early period, been the subject of their anxious observation; and that it has always been an object of their earneſt solicitude, to devise practicable plans for its reduction. Various measures have been resorted to from time to time for this purpose, which have been in different ways brought under the notice of the House: but Your Committee think it right here to bring to your consideration this part of the subject somewhat more in detail.

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The effects of the war which ended in the year 1783, were particularly prejudicial to the Financial syſtem of India. The Revenues had been absorbed; the pay and allowances of both the Civil and Military Branches of the Service were greatly in arrear; the Credit of the Company was extremely depressed; and, added to all, the whole syſtem had fallen into such irregularity and confuſion, that the real ſtate of affairs could not be accurately ascertained till the conclusion of the year 1785-6. The increase of the Debts being known in England, the special attention of the Board of Commissioners for the Affairs of India, soon after its inſtitution, and of the Court of Directors, was ſtrenuously applied to discover the moſt effectual means for its reduction; and, after very mature deliberation, a mode was determined upon, which appeared well adapted to the exiſting circumſtances of the time. This mode was a transfer of the Debt to England, by the subſtitution of a Certificate or Bill upon the Court of Directors, at a fixed rate of Exchange, in lieu of the Indian Security, Bond, or Note, with an option of poſtponement, when due, for a certain period, in order to meet the convenience of the Home Treasury. The means of payment were expected to be found in the growing produce of the Revenues remitted to England, through the medium of Inveſtment, combined with the profit of the Trade. This plan, from being suited to the convenience and intereſt of individuals wishing to remit their property to England, appeared to promise permanency in its operation; but this expectation was disappointed. Although in the year immediately following, viz. 1786-7, the amount subscribed was £. 1,498,712, in the next year it was only £. 219,684. The rate of Exchange at which the remittance was fixed, was considered unfavourable; an alteration was therefore made, and orders were conveyed to India for an increase of the rate at each of the Presidencies, with the expectation that when more favourable terms were offered, the holders of the securities would be readily disposed to avail themselves of them. This latter arrangement was, for a considerable time, attended with success; and the Act of the 33d of His present Majeſty recognized this plan of liquidation, but limited the amount payable within each year, to the sum of £. 500,000, and limited the extent of the operation, so that the Debt ſhould not be reduced below the sum of £. 2,000,000. The Court of Directors, by Letter dated 25th June 1793, signified their orders to the Bengal Government, respecting the Bills to be drawn conformably to the principles prescribed in the Act which had recently passed.

Appendix, N° 31.

See Account presented to the House and printed 4 Feb. 1793.

Appendix, N° 32.

Appendix, N° 33.

See Account printed 4 Feb. 1793.

Act 33d Geo. 3. cap. 52. sect. 108. 110 & 111.

Appendix, N° 34.

Your Committee feel that their observations upon this subject have extended to a period not immediately in the contemplation of their present Report, which has been generally confined to the transactions subsequent to April 1792; and they have been led to them only by the subject now under discussion naturally imposing on them some reference to the measures in active operation at the period when their inquiry originated. A reference to the Statement of Debts annexed to the Second Report, will ſhew that the operations of the plan may be supposed to have been completely efficient during the years 1792-3 and 1793-4. In 1794-5, the decrease of the Debts was in a much less amount, and the Debt after that period has, in every year till the year 1808-9, progressively increased. But Your Committee here beg leave to remark, that the Increase or Decrease of the Debt ſhewn in this Statement, muſt not be taken to be a direct criterion of the operation, or indeed of the continuance of this or of any other plan, as, in the years where an Increase or Decrease appears, the calculation is made including new Loans raised in the year. It has occurred that, notwithſtanding the remittance was made in some years to a large amount (the ſtate of affairs in India requiring Money to be raised on Loan) an Increase of Debt has been exhibited. In order to give the moſt complete information respecting the operation of the remittance plan during the period in queſtion, Your Committee have drawn into one view the amount of the sums subscribed from the year 1792-3 to the lateſt period, as ſtated annually to Parliament, and added the Account to the Appendix. The total of the Account amounts to the sum of £. 4,554,471; but on referring to the detail, it will be seen that in the year 1797-8, the operation of the plan began to relax, and continued, with some exceptions, less from year to year till 1804-5; after which it may be supposed to have entirely ceased. The direct cause of this effect is to be traced in the political ſtate of India, from which the demands for Funds became so pressing as to have induced the Government there to have recourse to a syſtem of raising Money by Loan upon new principles. From this circumſtance, and from the increased facility of making remittances to Europe at more advantageous rates of Exchange than those of the transfer remittance, that plan was entirely superseded.

Appendix to 2d Report, N° 7.

Appendix N° 35.

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The apprehension that such might be the effect produced by those circumstances, it is presumed, suggested to the Government General the necessity of having recourse to some other expedient by which the increase of the Debt might be checked, or the reduction of it effected. A plan, under the name of Sinking Fund, was accordingly instituted in the year 1798 at Bengal, and in the year 1799 at Madras, the principles of which are shewn in the documents added to the Appendix. It appears to have borne no affinity to that which passes under a similar appellation in England, and consisted of Sums either raised by Bills on the Court of Directors, or derived from the general resources of the Country, and applied to the purchase of Public Securities in India. The operation of this Fund began in the year 1798-9, at the former Presidency, and in the year 1799-1800, at the latter; and effected a reduction of the capital of the Debt at Interest, down to the year 1808-9, to the amount of £.4,038,696.

Appendix, N°s 36 and 37.

Appendix to 2^d Report, N° 7.

The anxiety with which the increase of the Debt in India has been contemplated by the authorities at home, is strongly evinced by a Letter addressed to the Chairman, Deputy Chairman, and Court of Directors, by a late President of the Board of Commissioners for the Affairs of India, when quitting that Department in 1801, which is already upon the Table of the House. The suggestions contained in it were not neglected by his successor; and in the next year exertions were made to carry into effect a part of what was recommended in that document. The general principle of the measures (which were apparently confined to the space of two years) was to accomplish a more rapid liquidation of the principal of the Indian Debt, than could be effected by the existing arrangements. The proposed plan being brought to maturity, a communication of it was made to the Bengal Government, by a Letter dated 1st June 1803, with orders for carrying it into execution. This Document will likewise be found in the Appendix; and the amount of the Exports of Goods and of Bullion, in the years 1803-4 and 5, will prove that every effort was made to ensure the success of the measure. The accumulation of the Indian Debt, however, which appears in subsequent years, shews its entire failure. The cause of this, Your Committee attribute to the War with the Mahratta Chieftains, which broke out in the very year in which the plan commenced, and did not finally close till April 1805.

Printed by Order of the House, 19 March 1806.

Appendix, N° 38.

Appendix, N° 5.

Reverting to the Sinking Fund instituted in the year 1798, and to its operation as lately shewn, it is thought proper to inform the House that this plan for the liquidation of the Debt has been discontinued, and the Accounts relating to it ordered to be closed in the General Books of the Bengal Presidency. The operation of the Fund on the Debt of the Madras Presidency, appears by the General Account of the Debts, to have ceased from the year 1806-7. From this circumstance, and from the preceding observations, it is to be deduced that no regular plan for the liquidation of the Indian Debt, exists at the present time; but that whatever reduction may be effected in its amount, must arise from the application of the superabundant Funds, which, more from adventitious causes than from an excess of Income, have accumulated in the Indian Treasuries; or from Transfers made to Europe, upon the principles which will presently be brought to the notice of the House. But these means of reduction must obviously appear to be merely temporary; and although it cannot be denied that the effect, as immediately applicable to our situation in India, is salutary from lessening the demand for Interest, the farther liquidation of the Principal of the Debt should not be lost sight of; as the substantive interests of our Indian Empire imperatively prescribe the absolute importance of devising and carrying into effect, at the earliest practicable period, some mode of lessening the Debts, either by progressive operation or otherwise, in such a way as to avoid the risk of deranging the Financial system, by occasioning the necessity of increased Loans in India, or by falling with overwhelming effects upon the Treasury at Home.

Appendix, N° 39.

Appendix to Second Report N° 7.

Your Committee, having thus given a short sketch of the general measures adopted from time to time for the reduction of the Indian Debt, will draw this part of their Report to a conclusion, by a few observations respecting the Debt itself; a further explanation which is the more necessary, from the alteration in the terms of borrowing in India being the admitted cause of those embarrassments of the Treasury in England, which have been, upon another occasion, brought to the view of the House. Your Committee will not go into detail upon this subject, but be satisfied with adverting generally to what preceded the year 1798. Previous to that time whatever was the rate at which Money was raised by loan in India, the transaction was almost entirely local, and no power of demand in England, either for Principal or Interest, was allowed to the Lender, (except as far as related to the principal under the remittance plan)

plan) consequently, whatever pressure arose fell in the firſt inſtance upon the Indian Treaſuries. The ſpecies of Loans termed Optional (from veſting in the Lender a right to demand Bills upon England for the Intereſt half-yearly, and for the Principal when due, according to the tenor of the obligation) commenced in 1798 with the Decennial Loans at 10 and 8 per cent. per annum, which amounted to £.3,820,000. The Loans on the Regiſter, since the year 1800, were uniformly raised with this option, till the arrival of the Orders of the Court of Directors, dated 9th December 1807, in which they pointed out in ſtrong terms the inconvenience arising from this practice, and directed that the ſyſtem of borrowing, with the allowance of an option, ſhould be discontinued. The receipt of these orders was acknowledged by the Bengal Government, on the 14th May 1808; and by subsequent advices it appears, that the ſyſtem has not only been discontinued in ſo far as regards the Principal, but that nearly the whole of the obligations coming under the deſcription of Optional Loans, at the ſeveral Preſidencies, have either been liquidated in India by Caſh payments and transfer to other Loans, or have been transferred by Bills to England, under the option originally granted to the Lender. The effect of the transfer to England has already borne, and will ſtill further bear with ſuch weight upon the Treaſury in England, as to create the neceſſity of extraordinary meaſures to enable it to meet the demand, which may not perhaps be termed improperly an unnatural one, upon the Funds of the Company at home. Your Committee have, however, the ſatisfaction to learn from a Letter lately received, that expectation may be entertained of a conſiderable remittance in Bullion, in aid of the Home Concern; and that the ſtate of the Indian Treaſuries is ſuch, as to put it into the power of the Bengal Government to effect a diminution of the Debt bearing Intereſt. The reduction of the rate of Intereſt has already been adverted to.

Account printed by Order of the Houſe, 3d June 1806.
Appendix, N° 40.
Appendix, N° 41.
Appendix, N° 42.
Appendix, N°s 42 and 43.
Appendix, N° 44.
Appendix, N° 45.

Your Committee having thus ſubmitted to the conſideration of the Houſe ſuch obſervations upon the Finances in India as the courſe of their Inquiry appeared to preſcribe, this Report might be brought to an immediate cloſe, if they had not to apprehend ſuch a detail might not, as readily as was deſirable, direct the judgment to any concluſion approaching to correctneſs, of the diſtinction which is preſumed to obtain between the Political and Commercial parts of the tranſactions. An abſolute diſtinction upon accurate principles, under the preſent ſyſtem, cannot be drawn; but Your Committee are of opinion, that with ſome addition, the documents in the Appendix to this and others of their Reports, will throw very conſiderable light upon this branch of inquiry.

1ſt and 2d Reports.

This ſubject was adverted to in the concluding part of their Second Report, and a Document produced by the Court of Directors, entitled, Expoſition of the State of the Company's Affairs both at home and abroad, from having a near connection with it, was added to the Appendix; but no direct opinion upon this Document was then offered. Your Committee do not now, as they did not upon that occaſion, think proper to enter upon a detailed examination of the principles, opinions and concluſions, which are ſet forth in the Paper alluded to, whatever be their ſentiments in reſpect to the uſeful and important information which in many reſpects it muſt be admitted to contain. The only part which, in the opinion of Your Committee, directly calls for remark, is that which relates to the Balance between the Supplies of the Home Treaſury, and India and China, for the ſpace of eleven years, which Balance is ſtated to be in favour of the former, in the ſum of £. 8,118,861.

Appendix to Second Report, N°s 71 and 71 (a).

It was obſerved in the Second Report, that this Reſult is not drawn in a manner correſponding to the principles upon which Your Committee have thought it expedient to conduct their inquiry. The principle by which they have been governed, and the end which is more immediately in their view, is, to make a ſeparation of the Political from the Commercial part of the Company's affairs; whereas the Account from whence the Balance or Reſult now adverted to is drawn, blends the Supply to India, of which a part is Political and a part Commercial, with that to China, which is entirely Commercial. They do not diſpute the propriety of this mode of ſtatement, as referring to the object for which it was profeſſedly intended, namely, to aſcertain ſimply the Balance of the Debit and Credit between England, and India and China, upon a broad and general principle; which led the Directors to commence their Account with the year 1797-8, confining it to a period ſhorter than that of which Your Committee have taken a review, and alſo ſhorter than that referred to in the Statement of the Revenues and Charges of India, inſerted in another part of the Appendix to the Expoſition.

Second Report, page 66.

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The consideration which Your Committee have given to the subject, has eſtabliſhed (to their own conviction at leaſt) that the only principle upon which the line can at preſent be drawn between the Political and Commercial branches of the Concern, is by the adjuſtment of an Account between the Indian Treaſuries ſolely, and the Treaſury in England; ſtating on the one ſide, the Advances made by India for the immediate account of England, and on the other ſide, the Diſburſements by England for the immediate account of India, and thus ſtriking the Balance.

Viewing the ſubject in the light of a mere Caſh tranſaction, the point at iſſue might be determined by referring to a Statement inſerted in the Appendix, in which the Supply derived from Europe, as an available reſource, between the year 1792-3 and the year 1808-9, is calculated to have amounted to the ſum of £. 31,404,230; and the Advances made in return, including the Commercial Charges not added to the Invoices, with the Supply to China, are ſhewn to have amounted to £. 34,597,435, being an excess of payment by India, amounting to £. 3,193,205. But a Reſult ſo drawn may not, in the judgment of Your Committee, be looked upon as correct, becauſe the detail does not comprize either the entire payments by India, which eventually fell into the Treaſury in England, or the whole expenditure of the Engliſh Treaſury fairly chargeable to the Indian Political Concern. Several material adjuſtments are therefore neceſſary to place the matter in a more correct point of view. The amount included in the Territorial Charges, conſtituting Claims upon the Public which were recovered in England, and the Diſburſements of a Political nature in England, are the principal features in theſe adjuſtments. The mode in which Your Committee preſume this queſtion might be determined upon general principles, adverting at the ſame time to all theſe circumſtances, is by ſtating the Supply by India to England, and the Return by England to India, upon the following principles: Appendix, N° 26.

SUPPLY by INDIA to ENGLAND.

Inveſtments of Goods - - - - - - - - £.	25,407,099		
Sundry Advances for Bills, &c. repayable in England - -	2,329,236		
	27,736,335		Appendix, N° 4.
Commercial Charges not added to the Invoices - -	2,916,279		Appendix, N° 12.
Net Amount of Supply to Canton - - - - -	3,313,654		
		33,966,268	Appendix, N°s 15 & 16.
Advances and Charges in India admitted as Claims upon the Public, and paid in England by His Majeſty's Government - - - - -		8,212,372	Appendix, N° 17.
Total Supply by India to England £.		42,178,640	

SUPPLY from ENGLAND to INDIA.

In Goods and Stores—the Total Amount of the Conſignments, as credited in the Indian Books - - - - - £.	11,554,218		
In Bullion, as D° - - - - - - - - - - -	7,360,752		
By Bills of Exchange - - - - - - - - -	14,740,038		
Sundry Receipts for which England is credited - - -	393,372		
Total credited to England in the Indian Books - £.	34,054,380		Appendix, N° 3.
Add			
Diſburſements of His Majeſty's Paymaſters General, on account of Regiments ſerving in India, 1793 to 1807 - - - - - - - - £. 2,638,988			
Victualling Office Demands - - - - - 80,024			Appendix to Firſt Report, N° 4.
Intereſt allowed on Repayments by Government - 841,900			
£. 3,560,912			
Charges paid in England, ſuppoſed to be Territorial 6,193,049			Appendix, No. 46.
	9,753,961		
Total Return by England to India - £.		43,808,341	
From which, deducting the Supply by India, ſtated above, the Balance will appear in favour of England in the Sum of -		£. 1,629,701;	

which is the Amount in which, upon the principles now acted upon, the Political may be ſtated to be Debtor to the Commercial Concern, during the period in queſtion.

Your

Your Committee, however, deem it proper to observe, in regard to this Result, that it is drawn from the Documents referred to in their original ſtate, and that it may be subject to some alteration, as well by a minute analysis of the Documents themselves, as by other adjuſtments which your Committee feel it incumbent on them not to omit mentioning; and upon these it may not be improper to offer a few explanatory observations.

Appendix, N° 46. (a.) The Consignments of Goods and Stores are credited in the Indian Books, at the full amount charged in the Invoices; which amount includes an addition of 10 per cent. on the original coſt; while the amount of Bills is credited at a rate of Exchange producing less considerably than the amount paid in England.

Ibid. How far all the sums ſtated under the head of Territorial Payments from the Company's Treasury in England are accurately described, may admit of queſtion; Your Committee, however, think a large proportion are fairly described by that title.

The Commercial Concern has not been debited for the Charge of Prince of Wales Island, or Bencoolen, which has been defrayed from the Territorial Revenue.

Appendix, N° 7. Appendix, N° 47. The amount of the Losses of Consignments, by capture and ſhipwreck, has been extensive; outward £. 335,893; homeward £. 1,027,209; together £. 1,363,102. The Commercial Concern is debited by India for the whole of the Consignments homeward, and has not received Credit for the full amount of those outward. A doubt may arise how the loss so incurred is to be charged, whether to the Territories or to the Commerce.

The Advances in India chargeable to His Majeſty's Government, and the Diſbursements by the Paymaſters General, are not carried down to so late a period as moſt of the other items.

Subject to these qualifications, the inferences suggeſted by the Result firſt ſhewn, the correctness of the prineiples on which it is drawn, together with the adjuſtments adverted to, Your Committee humbly submit to the judgment of The House.

21 *June* 1811.

APPENDIX.

No. 1.—EXAMINATION of William Wright, Esq. Auditor of Indian Accounts p. 377

No. 1. (a.)—An ACCOUNT of the Amount of the Bond and other Debts owing by the Eaſt India Company, at the several Presidencies in India, on the 30th April 1809; corrected according to the lateſt Advices - - - - - - p. 378

No. 2.—STATEMENT, ſhewing the Amount of the various Adjuſtments required to be made in the Accounts of Debts and Aſſets in India presented to Parliament, for April 1792 and April 1809, in order to reconcile the same with the Receipt and Application of the Funds of India (exclusive of those derived from Europe) between the years 1792-3 and 1808-9 inclusive - - - - - - - - ibid.

No. 3.—An ACCOUNT, ſhewing the Amount of all Supplies received from England at the several Presidencies and Settlements in India respectively, in Goods, Stores, and Bullion; also by Bills of Exchange or Certificates on the Court of Directors, ſhewing likewise the Amount of all other Receipts for which England is credited, from the year 1792-3 to the year 1808-9 inclusive - - - - p. 380

No. 4.—An ACCOUNT, ſhewing the Amount of all Supplies from the several Presidencies and Settlements in India respectively, by Inveſtments of Goods or Cargoes conſigned to England; ſhewing likewise the Amount of all Payments for which England is debited by the said Presidencies and Settlements, from the year 1792-3 to the year 1808-9 inclusive - - - - - - - ibid.

No. 5.—An ACCOUNT, ſhewing the Invoice Amount of all Goods and Stores, and Bullion, exported by the Eaſt India Company to their several Presidencies and Settlements in India respectively, to the Island of St. Helena, and to their Factory at Canton, from the season 1791-2 to the season 1809-10 inclusive, diſtinguiſhing each season - - - - - - - - - - - - - p. 382

No. 6.—An ACCOUNT, ſhewing the Amount of all Bills of Exchange and Certificates paid by the Eaſt India Company in each year, from March 1793 to March 1810 inclusive; diſtinguiſhing India from China, and specifying, as far as practicable, such as were for liquidation of Indian Debt, and such as were for general purposes - p. 384

No. 7.—An ACCOUNT of the Amount of the Losses incurred by the Eaſt India Company in their Cargoes outward to India and China respectively, from season 1791-2 to 1809-10 inclusive; diſtinguiſhing each Year - - - - - p. 385

No. 8.—An ACCOUNT of the Sums received at the Presidencies of Fort William, Fort St. George, and Bombay, for Sales of Import Goods and Stores, from the year 1792-3 to the year 1808-9 inclusive - - - - - - - ibid.

No. 9.—An ACCOUNT of the Amount of the Aſſets of the Eaſt India Company at the several Presidencies in India, on the 30th April in each year, from 1792-3 to 1808-9, both inclusive; corrected according to the lateſt Advices - p. 386

No. 10.—An ACCOUNT, ſhewing the Amount of Intereſt paid in consequence of the poſtponement of Bills of Exchange running on the Eaſt India Company, from the year 1793-4 to the year 1809-10 inclusive - - - - - - p. 388

No. 11.—An ACCOUNT of the Total Annual Amount of the Revenues and Charges of the several Presidencies in India, by the actual Accounts for the years 1807-8 and 1808-9, with the Eſtimate of the same for the year 1809-10, corrected according to the lateſt Advices; diſtinguiſhing, as to the Revenues, the Revenues of the Company's Possessions exclusively from the Subsidies from Native Princes, or Collections from the Ceded and Conquered Countries; and, as to the Charges, the Military Charges and the Charges for Buildings and Fortifications, from the Civil, Revenue, Judicial, and Marine Charges; ſhewing also the Supply to Bencoolen, &c. and the Intereſt paid on the Debts - - - - - ibid.

No. 11. (A.)—STATEMENT of the Revenues of the Company's Possessions exclusively at Bengal, Madras, and Bombay, by the actual Accounts for the years 1807-8 and 1808-9, with the Eſtimate of the same for the year 1809-10; corrected according to the lateſt Advices - - - - - - - - - - p. 390

No. 11. (B.)—An ACCOUNT, ſhewing the Gross and Net Receipts, from Subsidies under Treaties with the Native Princes of India, or from the Revenues of the Ceded and Conquered Countries, by the actual Accounts for the years 1807-8 and 1808-9, with the Eſtimate of the same for the year 1809-10; corrected according to the lateſt Advices - - - - - - - - - - ibid.

No. 11. (C.)—STATEMENT of the Civil, Revenue, Judicial, Marine, and other Charges, (exclusive of the Civil Charges of the Ceded and Conquered Countries) at Bengal, Madras, and Bombay, by the actual Accounts for the years 1807-8 and 1808-9, with the Eſtimate of the same for the year 1809-10; corrected according to the lateſt Advices - - - - - - - - - - ibid.

No. 12.—An ACCOUNT of the Commercial Charges not added to the Invoices at the several Presidencies in India respectively, from the year 1792-3 to the year 1808-9 inclusive - - - - - - - - - - - - - p. 392

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Appendix, No. 1.

Committee on the Affairs of The East India Company.

Jovis, 20° die Junii 1811.

Examination of WILLIAM WRIGHT, Esq. Auditor of Indian Accounts.

ARE you Auditor of Indian Accounts?——Yes.

Is it the duty of your office to draw up the Accounts of Revenues and Charges, and of the Debts and Assets of the Company in India?—It is.

Are the Statements in the Annual Budget Accounts, termed Abstract Receipts and Disbursements of Bengal, Madras and Bombay respectively, Abstracts made of Statements in detail received from those Presidencies?—They are.

Do not the Statements so received purport to be in general the entire Cash Transactions of those Presidencies, comprizing the Revenues and Charges as well as the Extraordinary Receipts and Disbursements?—Certainly.

Do they not form the basis of the Accounts drawn by you, shewing distinctly the Revenues and Charges of those Presidencies under their respective heads?—They do.

Has it not occurred both in Receipt and Disbursement, that articles included under the head Extraordinary in the Statements received from India, have been considered as Revenue or Charge, and carried to account as such in the Accounts to which the last question refers?—Certainly.

Has it not occurred, with regard to the Bengal Accounts particularly, that the Military Charge has been calculated on the Advances made to the Paymasters, because the detailed Disbursements had not been received in time for completing the Accounts?—It has.

In such cases, as well as others, when Documents are afterwards received from India, which render it necessary to make alterations in Accounts presented to Parliament, are you not in the habit of so doing?—Constantly.

Are not Books kept at the several Presidencies, termed General Books?—Yes.

Are not the General Books supposed to include, in Abstract at least, the whole of the Financial Transactions of those Presidencies?—Unquestionably.

Are the Statements of Receipt and Disbursement first alluded to, supposed to be drawn in conformity with the General Books?—They are.

Are you in the habit, as occasion may require, of examining the connexion between the General Books and those Statements, and of adjusting the Accounts accordingly?—Yes.

Appendix, No. 1. (a.)

AN ACCOUNT of the AMOUNT of the BOND and other DEBTS owing by the EAST INDIA COMPANY at the several PRESIDENCIES in INDIA, on the 30th April 1809; corrected according to the lateſt Advices.

	DEBT at Interest.		FLOATING DEBT.		TOTAL.		INTEREST PAYABLE.	
	£.		£.		£.		£.	
BENGAL	Sinking Fund	20,899,441 3,412,430	Sinking Fund	2,780,783 45,495	Sinking Fund	23,680,224 3,457,925	Sinking Fund	1,686,247 256,918
		17,487,011		2,735,288		20,222,299		1,429,329
MADRAS	Sinking Fund	6,497,734 626,266			Sinking Fund	7,059,679 626,266	Sinking Fund	509,419 50,101
		5,871,468		561,945		6,433,413		459,318
BOMBAY		3,719,727		408,131		4,127,858		301,275
FORT MARLBRO'		11,625		17,246		28,871		1,162
TOTAL £.		27,089,831		3,722,610		30,812,441		2,191,084

India Board Office,
Whitehall, 17th May 1811.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendix, No. 2.

STATEMENT, ſhewing the AMOUNT of the various ADJUSTMENTS required to be made in the Accounts of DEBTS and ASSETS in INDIA, presented to Parliament, for April 1792, and April 1809, in order to reconcile the same with the RECEIPT and APPLICATION of the FUNDS of INDIA, (exclusive of thoſe derived from Europe) between the years 1792-3 and 1808-9 inclusive.

			PRINCIPAL bearing INTEREST.	FLOATING DEBT.	TOTAL.
DEBTS, 30th April 1792		£.	7,129,934	2,012,786	9,142,720
Adjuſtments:					
Deduct Arrears of Allowances, &c. due in the Civil and Military Departments at Bengal	£. 454,310				
Madras	426,548				
Bombay	269,314				
			- - -	1,150,172	1,150,172
Net adjuſted Amount of Debts on 30th April 1792		£.	7,129,934	862,614	7,992,548
DEBTS, 30th April 1809		£.	27,089,831	3,722,610	30,812,441
Adjuſtments:					
Deduct Arrears of Allowances, &c. as above, &c. Bengal, Arrears, &c.	£. 1,383,059				
Madras, Debts	229,550				
Bombay, Arrears	302,090				
			- - -	1,914,699	1,914,699
Net adjuſted Amount of Debts on 30th April 1809		£.	27,089,831	1,807,911	28,897,742
Increase of Debts between 30th April 1792 and 30th April 1809		£.	19,959,897	945,297	20,905,194

Appendix, No. 2.—*continued.*

ASSETS, 30th April 1792 - - - - - - - - - £.	- - -	7,553,834		
Adjuſtments:				
Deduct—sundry bad Debts, written off to Dead Stock in Bengal Accounts - - - - - - - £. 69,966				
Revenue Balances, Ditto - - - - - 299,410				
	369,376			
Sundry bad Debts in Madras Accounts - - - 106,343				
Revenue Balances, Ditto - - - - - 572,761				
Due from Nabob of Arcot - - - - - 1,092,739				
Due from Rajah of Tanjore - - - - - 399,501				
	2,171,344			
Sundry bad Debts in Bombay Accounts - - - 19,115				
Revenue Balances, Ditto - - - - - 79,390				
	98,505			
Sundry bad Debts in Fort Marlbro' Accounts - - - -	54,358			
£.	2,693,583			
Assets in Goods, &c. in Import Warehouses, being created by Supply from Europe - - - - - - - - -	401,512			
Stores—amount remaining, £. 986,852.; of which two-thirds eſtimated to have been received from Europe - - -	657,901			
Total Adjuſtments, April 1792 - - £.	- - -	3,752,996		
Net adjuſted Amount of Assets on 30th April 1792 - -	- - -	- - -		3,800,838
ASSETS, 30th April 1809 - - - - - - - - - -	- - -	20,127,707		
Adjuſtments:				
Deduct—Expedition to Egypt, improperly continued in the Bengal Accounts as an Asset, the Expense having been liquidated in England - - - - £. 1,733,328				
Sundry bad Debts in the Bengal Accounts - - 76,878				
Revenue Balances - D° - - - - 529,849				
	2,340,055			
Bad Debts in the Madras Accounts - - - - 5,558				
Due from Nabob of Arcot - - - - - 1,622,475				
Due from Rajah of Tanjore - - - - - 803,220				
Revenue Balances - - - - - - - 1,210,145				
	3,641,398			
Sundry bad Debts in the Bombay Accounts - - 43,197				
Revenue Balances - - Ditto - - - - 58,946				
	102,143			
Sundry bad Debts in the Fort Marlbro' Accounts - - -	65,697			
	6,149,293			
Assets in Goods, &c. from Europe - - - - - -	1,181,718			
Assets in Stores—Amount remaining, £. 1,938,371; of which two-thirds eſtimated to have been received from Europe - -	1,292,247			
Total Adjuſtments, April 1809 - -		8,623,258		
£.		11,504,449		
Add—Amount of Treaſure conſigned from Bengal to Madras, excluded from the Bengal Quick Stock Account of 30th April 1809, not received in time for inſertion in the Madras Accounts of that date - - - - - - - - - - -		717,561		
Net adjuſted Amount of Assets on 30th April 1809 - £.		- - -		12,222,010
Deduct:				8,421,172
Due on Advances for inveſtment, April 1809 - - - - - - - -		494,482		
Ditto - D° - April 1792 - - - - - - -		371,976		
				122,506
		£.		8,298,666

East India House,
7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 3.

AN ACCOUNT, shewing the AMOUNT of all SUPPLIES received from ENGLAND at the several Presidencies and Settlements in India respectively, in Goods, Stores and Bullion, also by Bills of Exchange or Certificates on the Court of Directors; shewing likewise the Amount of all other Receipts for which England is credited from the year 1792-3 to the year 1808-9 inclusive.

	BENGAL.	MADRAS.	BOMBAY.	FORT MARLBRO'.	PRINCE OF WALES ISLAND.	TOTAL.
	£.	£.	£.	£.	£.	£.
Bullion	5,322,124	853,654	1,052,272	132,702	- -	7,360,752
Bills on the Court of Directors, including those for Principal and Interest on the Debts	8,129,215	4,228,456	2,245,588	142,140	639	14,746,038
Cargoes, including Stores	4,838,329	2,485,239	3,877,413	152,495	200,742	11,554,218
Indigo Contractors, one-fourth Proceeds of Sale to be accounted for in London	217,385	- -	- -	- -	- -	217,385
Freight	29,474	- -	- -	3,760	- -	33,234
Received on account Supplies, &c. to King's Troops	14,002	- -	- -	- -	- -	14,002
D° - D° Supplies, &c. to Navy	7,596	- -	- -	- -	- -	7,596
Sundries	38,605	47,840	34,140	570	- -	121,155
TOTAL - £.	18,596,730	7,615,189	7,209,413	431,667	201,381	34,054,380

Appendix, No. 4.

AN ACCOUNT, shewing the AMOUNT of all SUPPLIES from the several Presidencies and Settlements in INDIA respectively, by Investments of Goods or Cargoes consigned to England, shewing likewise the Amount of all Payments for which England is debited by the said Presidencies and Settlements, from the year 1792-3 to the year 1808-9 inclusive.

	BENGAL.	MADRAS.	BOMBAY.	FORT MARLBRO'	PRINCE OF WALES ISLAND.	TOTAL.
	£.	£.	£.	£.	£.	£.
Investments for Europe	14,914,793	6,974,214	2,980,038	534,205	3,849	25,407,099
Charterparty Advances, Demorage, &c.	673,738	106,196	140,097	17,291	9,100	946,422
Advances to His Majesty's Navy, &c.	136,518	217,952	45,212	669	1,718	402,069
Bills drawn by Governor of Ceylon, in favor of Court	318,246	- -	- -	- -	- -	318,246
Paid Officers and Seamen of lost Ships	25,987	- -	- -	- -	- -	25,987
Freight and Compensation to Rice Ships, &c.	182,358	- -	- -	- -	- -	182,358
Indigo Contractors	70,806	- -	- -	- -	- -	70,806
Sundries	83,370	57,379	47,521	1,385	230	189,885
On account building Ships, including Ships sold	- -	- -	193,463	- -	- -	193,463
TOTAL - £.	16,405,816	7,355,741	3,406,331	553,550	14,897	27,736,335

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

APPENDIX, N° 5.

INVOICE AMOUNT OF ALL GOODS, &c. EXPORTED.

Appendix,

AN ACCOUNT, shewing the Invoice Amount of all GOODS and STORES, and BULLION, exported by the EAST INDIA from the Season 1791-2 to the Season 1809-10

	BENGAL.			MADRAS.			BOMBAY.			BENCOOLEN.		
	Goods and Stores.	Bullion.	Total.	Goods and Stores.	Bullion.	Total.	Goods and Stores.	Bullion.	Total.	Goods and Stores.	Bullion.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Season 1791-2 - -	197,384	- - -	197,384	74,785	138,585	213,370	139,448	- - -	139,448	4,113	18,184	22,297
—— 1792-3 - -	148,919	- - -	148,919	73,749	- - -	73,749	144,762	- - -	144,762	1,401	10,998	12,399
—— 1793-4 - -	211,600	- - -	211,600	114,056	- - -	114,056	138,866	- - -	138,866	2,522	10,298	12,820
—— 1794-5 - -	203,602	- - -	203,602	139,807	- - -	139,807	60,162	- - -	60,162	3,028	- - -	3,028
—— 1795-6 - -	216,360	- - -	216,360	201,477	- - -	201,477	226,374	- - -	226,374	10,884	- - -	10,884
—— 1796-7 - -	210,882	- - -	210,882	174,543	- - -	174,543	216,834	- - -	216,834	8,075	20,784	28,859
—— 1797-8 - -	256,859	- - -	256,859	115,344	159,777	275,121	256,377	42,047	298,424	2,575	17,58	20,156
—— 1798-9 - -	248,427	101,015	349,442	92,286	101,015	193,301	291,294	504,564	795,858	- - -	17,390	17,390
—— 1799, 1800 -	396,816	- - -	396,816	163,635	20,742	184,377	203,881	100,697	304,578	540	- - -	540
—— 1800-1 - -	314,472	225,375	539,847	143,847	206,793	350,640	293,262	131,366	424,628	18,143	19,937	38,080
—— 1801-2 - -	458,175	314,232	772,407	258,930	125,285	384,215	364,824	- - -	364,824	6,361	- - -	6,361
—— 1802-3 - -	407,059	1,016,543	1,423,602	284,089	30,250	314,339	327,115	101,478	428,593	15,436	- - -	15,436
—— 1803-4 - -	270,625	592,044	862,669	160,403	209,296	369,699	222,150	- - -	222,150	20,883	- - -	20,883
—— 1804-5 - -	377,435	1,146,632	1,524,067	168,494	402,945	571,439	125,359	200,793	326,152	25,120	- - -	25,120
—— 1805-6 - -	269,899	501,401	771,300	142,363	- - -	142,363	318,775	- - -	318,775	20,303	- - -	20,303
—— 1806-7 - -	446,552	- - -	446,552	238,930	- - -	238,930	454,061	- - -	454,061	15,963	- - -	15,963
—— 1807-8 - -	410,963	200,921	611,884	208,654	- - -	208,654	271,480	- - -	271,480	6,217	- - -	6,217
—— 1808-9 - -	455,338	- - -	455,338	168,418	- - -	168,418	307,599	- - -	307,599	10,969	- - -	10,969
—— 1809-10 - -	384,506	- - -	384,506	166,761	- - -	166,761	314,750	- - -	314,750	3,858	- - -	3,858
£.	5,885,873	4,098,163	9,984,036	3,090,571	1,394,688	4,485,259	4,677,373	1,080,945	5,758,318	176,391	115,172	291,563

East India House,
7th June 1811.

(Errors excepted.)

Cha[s] Cartwright,
Acc[t] General.

No. 5.

COMPANY to their several Presidencies and Settlements in India respectively, to the Island of St. Helena, and to their Factory at Canton, inclusive, distinguishing each Season.

Prince of Wales Island.	TOTAL INDIA.			Saint Helena.	CHINA.			TOTAL.		
Goods and Stores.	Goods and Stores.	Bullion.	Total.	Goods and Stores.	Goods and Stores.	Bullion.	Total.	Goods and Stores.	Bullion.	Total.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
- - -	415,730	156,769	572,499	23,353	629,169	378,507	1,007,676	1,068,252	535,276	1,603,528
- - -	368,831	10,998	379,829	16,577	747,906	- - -	747,906	1,133,314	10,998	1,144,312
- - -	467,044	10,298	477,342	33,608	835,154	- - -	835,154	1,335,806	10,298	1,346,104
- - -	406,599	- - -	406,599	31,388	820,597	- - -	820,597	1,258,584	- - -	1,258,584
- - -	655,095	- - -	655,095	33,248	694,600	38,494	733,094	1,382,943	38,494	1,421,437
- - -	610,334	20,784	631,118	40,138	544,495	201,530	746,025	1,194,967	222,314	1,417,281
- - -	631,155	219,405	850,560	38,851	550,161	414,280	964,441	1,220,167	633,685	1,853,852
- - -	632,007	723,984	1,355,991	40,503	868,020	505,076	1,373,096	1,540,530	1,229,060	2,769,590
- - -	764,872	121,439	886,311	37,043	912,033	141,437	1,053,470	1,713,948	262,876	1,976,824
7,976	777,700	583,471	1,361,171	68,888	1,023,274	- - -	1,023,274	1,869,862	583,471	2,453,333
- - -	1,088,290	439,517	1,527,807	48,032	1,156,476	- - -	1,156,476	2,292,798	439,517	2,732,315
- - -	1,033,699	1,148,271	2,181,970	49,377	1,205,502	575,814	1,779,316	2,288,578	1,722,085	4,010,663
- - -	674,061	801,340	1,475,401	57,811	1,321,813	188,782	1,510,595	2,053,685	990,122	3,043,807
76,748	773,156	1,750,370	2,523,526	80,712	1,151,303	202,281	1,353,584	2,005,171	1,952,651	3,957,822
27,589	778,929	501,401	1,280,330	83,232	1,224,560	201,270	1,425,830	2,086,721	702,671	2,789,392
40,624	1,196,130	- - -	1,196,130	104,797	1,249,344	- - -	1,249,344	2,550,271	- - -	2,550,271
76,350	973,664	200,921	1,174,585	73,183	1,201,783	- - -	1,201,783	2,248,630	200,921	2,449,551
60,600	1,002,924	- - -	1,002,924	25,805	1,095,317	- - -	1,095,317	2,124,046	- - -	2,124,046
38,253	908,128	- - -	908,128	41,998	943,919	- - -	943,919	1,894,045	- - -	1,894,045
328,140	14,158,348	6,688,968	20,847,316	928,544	18,175,426	2,845,471	21,020,897	33,262,318	9,534,439	42,796,757

Memorandum.—£. 10. per Cent. is added to the Prime Coft of Goods and Stores, which conſtitutes the Invoice Amount. £. 19,414, the Invoice Amount of Goods and Stores, and £. 100,397, the Amount of Bullion conſigned to India by the Ship Britannia, loſt outward bound, was repaid by Government to the Company.

Appendix, No. 6.

AN ACCOUNT, shewing the Amount of all BILLS of EXCHANGE and CERTIFICATES paid by the EAST INDIA COMPANY in each year, from March 1793 to March 1810 inclusive; distinguishing INDIA from CHINA, and specifying, as far as practicable, such as were for liquidation of Indian Debt, and such as were for General Purposes.

YEARS.	INDIA DEBT.	INDIA.	TOTAL INDIA.	SAINT HELENA.	CHINA.	TOTAL.
	£.	£.	£.	£.	£.	£.
1793-4 -	1,008,637	120,652	1,129,289	15,424	113,016	1,257,729
1794-5 -	933,095	181,029	1,114,124	22,440	469,325	1,605,889
1795-6 -	508,857	433,014	941,871	11,440	473,084	1,426,395
1796-7 -	556,775	204,559	761,334	19,044	476,380	1,256,758
1797 - -	502,753	225,697	728,450	26,944	665,544	1,420,938
1798-9 -	478,461	200,511	678,972	15,785	430,051	1,124,808
1799-1800	620,992	367,961	988,953	22,137	831,827	1,842,917
1800-1 -	796,510	358,414	1,154,924	23,300	653,216	1,831,440
1801-2 -	475,590	632,299	1,107,889	18,830	475,729	1,602,448
1802-3 -	312,115	345,544	657,659	15,494	395,941	1,069,094
1803-4 -	252,794	444,674	697,468	11,288	250,627	959,383
1804-5 -	22,378	466,600	488,978	19,016	513,150	1,021,144
1805-6 -	45,008	553,970	598,978	17,748	442,867	1,059,593
1806-7 -	64,978	478,157	543,135	28,309	641,995	1,213,439
1807-8 -	20,864	840,026	860,890	29,045	797,967	1,687,902
1808-9 -	177,795	904,222	1,082,017	43,128	907,984	2,033,129
1809-10 -	694,488	1,260,156	1,954,644	20,723	155,703	2,131,070
£.	7,472,090	8,017,485	15,489,575	360,095	8,694,406	24,544,076

East India House, 7th June 1811. (Errors excepted.)

Chas Cartwright,
Acc^t Genl.

Memorandum.—It has been found impracticable to distinguish the whole Amount drawn for general purposes, from the Principal and Interest of Indian Loans, no complete separation having been made in the Advices; but the column of Indian Debt shews the amount drawn on that account, as far as can be positively specified.

Appendix, No. 7.

AN ACCOUNT of the Amount of the LOSSES incurred by the EAST INDIA COMPANY in their CARGOES outward to INDIA and CHINA respectively, from season 1791-2 to 1809-10 inclusive; diſtinguiſhing each year.

YEAR.		INDIA.	CHINA.
		£.	£.
1791-2	Foulis	14,858	—
1792-3	Winterton	96,506	—
1793-4	Princeſs Royal	-	1,600
1795-6	Triton	3,030	—
1796-7	Ocean	-	63,216
1798-9	Henry Addington	29,222	—
1799-1800	Queen	8,858	21,563
- - -	Kent	28,076	—
- - -	Talbot	-	2,603
1802-3	Hindoſtan	37,139	7,675
- - -	Comet	8,209	—
- - -	Admiral Aplin	15,240	—
1804-5	Earl Abergavenny	60,000	19,710
1805-6	Lady Burges	19,158	—
- - -	Skelton Caſtle	8,429	—
1807-8	Travers	6,568	—
1808-9	Britannia	8,919	48,172
- - -	Adm[l] Aplin	21,759	—
- - -	Aſia	28,565	—
	£.	395,136	164,539

East India Houſe,
7th June 1811.

(Errors excepted.)

Cha[s] Cartwright,
Acc[t] Gen[l].

Appendix, No. 8.

AN ACCOUNT of the SUMS received at the Preſidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, for Sales of IMPORT GOODS and STORES, from the year 1792-3 to the year 1808-9 inclusive.

YEARS.	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.
1792-3	128,836	97,754	109,365	335,955
1793-4	132,406	51,874	125,092	309,372
1794-5	182,950	123,685	112,099	418,734
1795-6	205,137	93,911	91,103	390,151
1796-7	178,941	83,551	94,445	356,937
1797-8	164,183	158,270	242,930	565,383
1798-9	217,501	125,311	186,493	529,305
1799-1800	203,233	224,791	256,444	684,468
1800-1	209,336	85,749	187,392	482,477
1801-2	254,758	56,975	100,303	412,036
1802-3	245,256	59,656	222,380	527,292
1803-4	260,548	151,609	226,792	638,949
1804-5	265,350	101,504	261,099	627,953
1805-6	290,397	111,350	276,251	677,998
1806-7	268,986	102,122	273,103	644,211
1807-8	218,041	107,760	270,447	596,248
1808-9	176,481	122,959	407,159	706,599
TOTAL £.	3,602,340	1,858,831	3,442,897	8,904,068

East India Houſe,
7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

AN ACCOUNT of the Amount of the ASSETS of the EAST INDIA COMPANY, at the several Presidencies

	BENGAL.							MADRAS.								
	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Import Goods.	Salt, Opium, Rum, Grain, and Cattle.	TOTAL.	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Import Goods.	Salt, Grain, and Cattle.	Total.	Cash and Bills.	Stores.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1792.	996,693	427,752	1,080,366	278,785	47,717	150,469	2,981,802	569,994	849,804	2,296,915	96,814	128,304	- - -	3,441,851	209,449	176,127
1793.	863,194	463,289	1,242,831	314,193	34,700	76,268	2,994,477	709,949	401,452	2,851,846	74,205	71,370	- - -	4,198,922	187,298	116,671
1794.	716,281	481,111	1,185,763	147,438	199,273	62,648	3,092,516	999,740	434,151	2,681,572	203,265	58,031	- - -	4,396,759	180,095	129,372
1795.	1,131,108	475,667	1,407,536	244,184	86,308	69,002	3,513,825	617,156	560,618	2,651,770	91,045	26,605	- - -	3,947,194	257,379	118,822
1796.	1,003,852	445,658	1,413,891	258,478	56,251	163,200	3,341,330	501,100	576,376	2,861,288	281,380	74,586	- - -	4,294,730	220,194	106,854
1797.	645,308	384,700	1,678,581	870,297	109,401	214,417	3,902,704	611,499	551,694	3,135,694	260,658	85,496	214,481	4,859,432	179,307	337,436
1798.	754,002	542,770	1,599,124 1,722,551 (a) 227,497	296,002	43,537	252,657	3,488,092	590,702	690,819	3,185,424	263,122	166,929	125,184	4,782,171	116,293	338,965
1799.	431,895	584,274	1,495,054 2,034,937 312,868	469,476	71,499	220,476	3,272,674	662,156	483,021	3,167,223 3,355,274 (a) 12,534	252,950	139,067	214,289	4,938,706	222,504	342,681
1800.	611,919	648,512	1,622,969 2,195,875 742,907	363,715	68,920	311,431	3,626,566	1,157,829	665,894	3,332,740 3,359,677 72,824	124,276	28,205	267,028	5,575,972	270,368	351,632
1801.	583,152	786,114	1,432,968 2,699,867 1,166,409	254,628	104,550	282,601	3,463,413	1,439,413	661,843	3,487,073 3,837,485 164,540	143,033	34,348	345,564	6,051,274	77,389	273,444
1802.	667,019	727,106	1,531,458 3,348,140 1,719,010	247,847	186,733	284,395	3,644,558	1,837,498	591,488	3,702,945 3,746,278 275,329	87,665	81,993	375,952	6,676,641	134,328	296,312
1803.	1,020,351	698,352	1,628,330 4,132,755 2,401,199	284,030	542,761	209,633	4,184,427	1,908,358	691,268	3,470,949 3,728,890 375,324	119,508	224,265	428,089	6,842,387	113,311	321,024
1804.	1,058,247	725,670	1,922,334 3,329,476 2,109,400	435,537	343,310	271,145	4,756,443	1,788,402	892,356	3,353,496 4,230,929 489,265	386,229	309,348	316,869	7,047,200	184,414	334,099
1805.	1,122,881	770,649	3,337,076 5,405,938 2,484,306	188,274	328,430	400,913	6,148,223	1,876,404	823,633	3,741,694 4,585,758 589,056	433,316	343,501	259,202	7,477,750	235,301	357,447
1806.	1,256,489	607,491	2,981,553 6,150,791 2,830,109	283,219	245,282	408,102	5,842,116	2,652,016	661,047	3,976,697 4,585,923 626,266	137,933	355,339	517,378	8,320,430	442,326	345,963
1807.	1,429,880	721,569	3,306,321 4,902,180 3,256,800	418,915	219,052	361,118	6,441,855	2,460,426	834,027	3,956,759 4,715,010 626,266	330,494	337,245	336,463	8,255,414	533,929	348,501
1808.	3,103,459	646,861	1,665,790 7,146,697 3,457,925	990,647	317,124	569,945	6,533,796	2,929,346	1,022,339	4,088,744 4,105,893 626,266	116,474	375,647	494,906	9,027,456	648,200	449,385
1809.	3,520,553	657,015	3,688,772	328,398	477,281	519,037	9,191,056	3,284,233	788,854	3,479,729	97,511	373,090	583,209	8,606,626	587,994	440,212

(a) Amount of the Public Securities and Balance in the hands of the Commissioners of the Sinking Fund.

India Board Office, Whitehall, May 1811.

No. 9.

n India, on the 30th April in each year, from 1792-3 to 1808-9, both inclusive; corrected according to the latest Advices.

BOMBAY.					FORT MARLBRO'.						TOTAL.						
Debts, including Advances for Investment.	Export Goods.	Import Goods.	Grain and Cattle.	Total.	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Salt, Grain, and Cattle.	Total.	Cash and Bills.	Stores.	Debts, including Advances for Investment.	Export Goods.	Import Goods.	Salt, Opium, Rum, Grain, and Cattle.	GRAND TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
280,960	147,846	88,998	- - -	902,480	28,156	33,169	132,815	30,813	2,748	227,701	1,804,292	986,652	3,790,156	554,258	265,039	153,237	7,553,834
300,987	62,238	52,467	- - -	719,661	51,111	37,859	140,269	12,400	2,417	244,056	1,811,552	1,019,271	4,535,935	463,138	158,537	78,685	8,067,116
196,509	48,786	84,322	- - -	839,084	40,488	26,311	101,414	16,954	- -	185,167	1,936,604	1,090,945	4,363,258	716,443	341,628	62,648	8,513,536
107,043	85,107	84,958	- - -	954,208	31st Jan. 53,085	23,699	71,877	32,051	- -	180,712	2,058,728	1,178,805	4,539,146	532,387	197,871	69,002	8,595,939
337,719	136,728	57,903	- - -	859,398	38,199	18,550	68,710	47,436	- -	172,895	1,763,345	1,147,438	4,681,608	724,022	188,740	163,200	8,668,353
333,534	242,377	126,115	28,067	1,271,836	15,004	24,332	76,888	40,359	1,259	158,324	1,451,118	1,318,662	5,229,697	1,413,682	320,923	458,215	10,192,296
476,952	193,536	17,960	22,170	1,166,176	23,718	25,785	105,995	20,951	1,070	177,519	1,284,715	1,598,339	5,367,495	713,611	228,417	401,381	9,593,958
369,375	131,857	160,262	5,074	1,261,653	8,983	25,582	131,750	27,512	1,035	194,862	1,325,538	1,435,558	5,193,302	921,795	370,528	440,874	9,687,895
369,673	174,528	183,104	985	1,350,290	8,983	25,582	131,750	27,512	1,035	194,862	2,049,999	1,691,620	5,456,232	690,031	280,229	580,479	10,747,690
395,939	366,794	202,586	1,147	1,117,299	41,403	30,764	166,352	17,550	- -	256,071	2,141,359	1,692,165	5,302,332	782,005	341,484	628,712	10,888,057
242,704	99,898	230,323	2,811	1,006,376	11,474	24,312	221,462	36,176	- -	293,424	2,650,319	1,639,218	5,698,569	471,586	498,149	663,158	11,620,969
94,717	15,195	6,878	1,307	852,482	11,474	24,312	221,462	36,176	- -	293,424	3,053,994	1,735,456	5,715,458	454,909	573,874	638,979	12,172,670
29,999	138,612	469,110	76,754	1,732,988	9,239	44,549	345,564	34,134	- -	433,486	3,040,302	1,996,674	6,151,593	994,512	1,122,268	664,768	13,970,117
519,472	127,946	396,915	105,722	1,742,803	30,259	31,124	284,487	66,623	- -	412,493	3,264,845	1,982,853	7,882,729	816,159	1,068,846	765,837	15,781,269
71,927	136,034	335,112	9,647	1,841,009	18,546	43,423	289,707	49,957	- -	401,633	4,369,377	1,717,924	7,819,864	627,163	935,733	935,127	16,405,188
83,317	238,210	250,280	730	1,954,967	18,992	51,189	229,925	51,208	- -	351,314	4,443,227	1,955,286	8,070,322	1,038,327	797,577	698,311	17,003,550
333,957	247,717	128,168	2,219	2,329,646	7,768	59,245	232,049	22,072	- -	321,134	6,688,773	2,177,830	6,840,540	676,880	820,939	1,007,070	18,212,032
634,916	252,266	153,920	4,039	2,071,347	27,006	52,290	147,232	32,150	- -	258,678	7,419,786	1,938,371	7,950,649	710,325	1,004,291	1,104,285	20,127,707

(Errors excepted.)

Thomas Nicholas Wittwer, Accountant.

Appendix,

AN ACCOUNT, shewing the AMOUNT of INTEREST paid in consequence of the poſtponement of BILLS of

	£.	s.	d.
1793-4	25,067	9	2
1794-5	21,845	5	1
1795-6	24,940	11	—
1796-7	2,295	7	11
1797-8	12,073	1	9
1798-9	12,858	13	—
1799-1800	1,130	18	11
1800-1	5,823	2	7½
1801-2	3,167	15	11½
1802-3	1,396	6	7½
1803-4	105	5	5
Carried forward	£.110,725	17	3½

Appendix,

AN ACCOUNT of the Total Annual Amount of the REVENUES and CHARGES of the ſeveral PRESIDENCIES in INDIA, by the Actual Accounts for the of the Company's Poſſeſſions excluſively, from the Subſidies from Native Princes, or Collections from the Ceded and Conquered Countries; and, as to the CHARGES, the the Intereſt paid on the Debts.

	REVENUES.								CHARGES.			
	Revenues of the Company's Poſſeſſions excluſively; Per ſeparate Statement (A.)				Subſidies, and Collections from Ceded and Conquered Countries; Per ſeparate Statement (B.)			TOTAL GROSS REVENUES.	MILITARY.			
	BENGAL.	MADRAS.	BOMBAY.	TOTAL.	Groſs.	Charges.	Net.		BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
— 1807-8	7,068,206	1,234,445	281,399	8,584,050	7,117,036	2,298,868	4,818,168	15,701,086	2,778,028	3,094,896	1,521,425	7,394,259
— 1808-9	6,819,318	1,291,698	268,468	8,379,484	7,167,464	2,175,113	4,992,351	15,546,948	2,984,382	3,143,575	1,246,279	7,374,236
Eſtimate 1809-10	6,555,030	1,496,107	256,448	8,307,585	7,377,401	2,116,191	5,261,210	15,684,986	2,877,571	3,610,312	1,282,815	7,770,698

India Board Office,
Whitehall, 17th May 1811.

No. 10.

EXCHANGE running on the EAST INDIA COMPANY, from the year 1793-4 to the year 1809-10 inclusive.

	Brought forward - -	£. 110,723	17 3¼
1804-5	- - - - - - -	2,704	19 2
1805-6	- - - - - - -	90	— 9
1806-7	- - - - - - -	1,004	1 11
1807-8	- - - - - - -	1,167	6 7
1808-9	- - - - - - -	1,239	— 9
1809-10	- - - - - - -	4,034	6 8
	* Total - -	£. 120,963	13 1¼

East India House, 7th June 1811. } (Errors excepted.)

Chas Cartwright, Acct Genl.

* The above sum of £. 120,963. 13. 1¼ was included in the amount ſtated to be paid for Bills of Exchange in the above period.

No. 11.

years 1807-8 and 1808-9, with the Eſtimate of the ſame for the year 1809-10, corrected according to the lateſt Advices; diſtinguiſhing, as to the REVENUES, the Revenues Military Charges, and the Charges for Buildings and Fortifications, from the Civil, Revenue, Judicial, and Marine Charges; ſhewing alſo the Supply to Bencoolen, &c. and

CHARGES.												GENERAL RESULT.	
BUILDINGS and FORTIFICATIONS.				CIVIL, REVENUE, JUDICIAL and MARINE; Per ſeparate Statement (C.)				TOTAL CHARGES, including thoſe on Subſidies.	NET REVENUES.	Supply to Bencoolen, Penang, &c.	Intereſt on Debts.	TOTAL CHARGES AND INTEREST.	SURPLUS REVENUE.	SURPLUS CHARGE.
BENGAL.	MADRAS.	BOMBAY.	TOTAL.	BENGAL.	MADRAS.	BOMBAY.	TOTAL.							
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
72,356	193,260	63,601	329,217	2,377,385	834,546	400,981	3,612,912	13,635,256	2,065,330	,725	2,145,844	15,902,825	—	201,739
70,585	185,966	58,598	315,149	2,389,328	660,071	370,272	3,419,671	13,284,169	2,262,779	176,707	2,309,836	15,770,712	—	223,764
													£.	425,503
58,389	58,800	85,826	203,015	2,588,426	687,650	349,860	3,625,936	13,715,840	1,969,146	141,520	(a) 1,975,528	15,832,888	—	147,902

Net Surplus Charge, 1792-3 to 1806-7, as per Appendix to Second Report, No. 6. £. 4,652,512
Ditto 1807-8 and 1808-9, as above - - - - - - -

Appendix,

STATEMENT of the REVENUES of the Company's Possessions exclusively at BENGAL, MADRAS and BOMBAY, by the Actual

	BENGAL.									
	Mint.	Post-Office.	Benares.	Land Revenues.	Judicial.	Customs.	Salt.	Opium.	Stamp.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1807-8 - - - -	13,152	38,407	637,901	3,189,895	94,948	306,391	1,906,871	802,739	77,902	7,068,206
1808-9 - - - -	5,881	46,073	615,547	3,328,416	78,956	246,389	1,826,951	595,636	75,469	6,819,318
Estimate 1809-10 - -	15,383	44,080	569,365	3,223,524	86,878	307,400	1,670,400	580,000	58,000	6,555,030

India Board Office,
Whitehall, 17th May 1811.

Appendix,

AN ACCOUNT, shewing the Gross and Net Receipts from SUBSIDIES under Treaties with the NATIVE PRINCES of INDIA, with the Estimate of the same for the year 1809-10;

	OUDE.			ARCOT.			TANJORE.			MYSORE.		
	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1807-8 - - -	1,832,052	445,413	1,386,639	1,027,283	431,653	595,580	502,413	184,488	317,924	1,399,488	327,353	1,072,135
1808-9 - - -	1,792,232	451,216	1,341,016	1,016,679	414,308	602,371	431,405	139,054	292,351	1,540,228	280,302	1,259,926
Estimate 1809-10 -	1,842,723	387,438	1,455,285	1,025,212	435,927	590,015	451,038	125,540	325,498	1,528,460	250,384	1,278,076

India Board-Office,
Whitehall, 17th May 1811.

Appendix,

STATEMENT of the CIVIL, REVENUE, JUDICIAL, MARINE, and other Charges (exclusive of the Civil Charges of the Ceded with the Estimate of the same for the year

	BENGAL.										
	Mint.	Post Office.	Benares.	Civil Charges in general.	Judicial.		Marine.	Revenue.	Customs.	Salt: *Advances and Charges.*	Opium: *Advances and Charges.*
					Supreme Court and Law.	Adawluts, &c.					
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1807-8 - - - -	21,135	33,396	167,202	542,895	55,169	494,356	86,670	454,648	29,434	391,153	89,927
1808-9 - - - -	31,472	35,271	165,312	599 201	56,981	459,787	65,376	434,640	27,714	404,528	96,728
Estimate 1809-10 - -	22,695	34,800	148,870	760,102	56,608	510,226	64,032	447,746	27,147	406,000	98,600

India Board Office,
Whitehall, 17th May 1811.

No. 11. (A.)

Accounts, for the years 1807-8 and 1808-9; with the Eſtimate of the same for the year 1809-10; corrected according to the lateſt Advices.

MADRAS.						BOMBAY.				GRAND TOTAL.
Poſt Office.	Land and Sea Cuſtoms.	Land Revenues.	Farms and Licences.	Dutch Settlements.	TOTAL.	Land Revenues.	Cuſtoms.	Farms and Licences.	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
17,002	114,314	1,039,671	56,720	6,738	1,234,445	52,100	136,596	92,703	281,399	8,584,050
16,806	152,938	1,057,628	61,599	2,727	1,291,698	45,700	137,497	85,271	268,468	8,379,484
20,000	216,302	1,184,253	69,895	5,657	1,496,107	46,286	131,652	78,510	256,448	8,307,585

(Errors excepted.) *Thomas Nicholas Wittwer,*
Accountant.

No. 11. (B.)

or from the Revenues of the CEDED and CONQUERED COUNTRIES, by the actual Accounts for the years 1807-8 and 1808-9; corrected according to the lateſt Advices.

NIZAM; *SUBSIDY, &c.*			TRAVANCORE.	COCHIN.	GUICOWAR.			MAHRATTA.			TOTAL.		
Gross Receipts.	Charges.	Net.	Receipts.	Receipts.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.	Gross Receipts.	Charges.	Net.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
718,037	127,567	590,470	88,818	- -	163,357	37,634	125,723	1,385,639	744,760	640,879	7,117,036	2,298,868	4,818,168
681,807	112,467	569,340	12,132	- -	173,701	31,146	142,555	1,519,280	746,620	772,660	7,167,464	2,175,113	4,992,351
709,202	89,482	619,720	151,744	11,428	166,691	38,970	127,721	1,490,903	789,180	701,723	7,377,491	2,116,191	5,261,210

(Errors excepted.) *Thomas Nicholas Wittwer,*
Accountant.

No. 11. (C.)

and Conquered Countries.) at BENGAL, MADRAS, and BOMBAY, by the actual Accounts for the years 1807-8 and 1808-9; 1809-10; corrected according to the lateſt Advices.

		MADRAS.						BOMBAY.				GRAND TOTAL.
Stamp.	TOTAL.	Poſt-Office.	Civil.	Judicial.	Revenue.	Dutch Settlements.	TOTAL.	Civil.	Marine.	Revenue.	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
11,400	2,377,385	23,384	141,780	214,124	442,126	13,132	834,546	156,894	154,134	89,953	400,981	3,612,912
12,318	2,389,328	19,926	103,807	193,978	333,024	9,336	660,071	106,751	167,440	96,081	370,272	3,419,671
11,600	2,588,426	17,863	115,393	132,563	416,180	5,646	687,650	111,263	155,025	83,572	349,860	3,625,936

(Errors excepted.) *Thomas Nicholas Wittwer,*
Accountant.

Appendix, No. 12.

AN ACCOUNT of the COMMERCIAL CHARGES, not added to the Invoices, at the several Presidencies in INDIA respectively, from the year 1792-3 to the year 1808-9 inclusive.

	BENGAL.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.
1792-3	80,185	41,108	11,138	132,431
1793-4	83,735	51,253	10,016	145,004
1794-5	98,122	78,837	16,032	192,991
1795-6	95,220	85,949	18,268	199,437
1796-7	99,616	44,770	8,515	152,901
1797-8	93,763	51,360	14,420	159,543
1798-9	91,692	49,978	13,897	155,567
1799-1800	110,242	81,852	10,659	202,753
1800-1	105,648	47,574	11,860	165,082
1801-2	100,496	42,366	14,151	157,013
1802-3	106,238	47,976	10,722	164,936
1803-4	106,071	54,582	12,625	173,278
1804-5	114,494	90,102	14,464	219,060
1805-6	88,214	68,945	13,892	171,051
1806-7	83,569	84,318	18,299	186,186
1807-8	82,841	75,016	15,350	173,207
1808-9	84,926	69,359	11,554	165,839
TOTAL - £.	1,625,072	1,065,345	225,862	2,916,279

(Errors excepted.)

East India House,
7th June 1811.

Wm Wright,
Auditor of India Accounts.

Appendix, No. 13.

AN ACCOUNT of the number of the MEMBERS constituting the BOARD of TRADE at BENGAL, in April 1792, and in April 1809; and their Salaries and Allowances respectively at each period.

BOARD OF TRADE.		SALARY Per Annum.
April 1792.		
President, no Salary		—
Senior Member	Sicca Rupees	60,000
Three other Members	each 50,000	1,50,000
	S^a R^s	2,10,000
	or £.	24,360
April 1809.		
President, no Salary		—
Senior Member	Sicca Rupees, 60,000	—
	Extra Allowance, 10,000	—
		70,000
Second Member		50,000
Third Member	50,000	—
	Allowance for House Rent - 5,000	—
		55,000
Fourth Member		45,000
	S^a R^s	2,20,000
	or £.	25,520

(Errors excepted.)

East India House,
7th June 1811.

Wm Wright,
Auditor of India Accounts.

Appendix, No. 14.

AN ACCOUNT, ſhewing the Amount of all ADVANCES made at the ſeveral PRESIDENCIES and SETTLEMENTS in INDIA, for the purpoſes of COMMERCE, in ſo far as regards the Purchaſe of INVESTMENTS for Europe; from the year 1792-3 to the year 1808-9 inclusive.

	£.
1792-3	1,703,085
1793-4	1,989,684
1794-5	1,619,879
1795-6	1,945,561
1796-7	2,049,147
1797-8	1,864,738
1798-9	1,095,506
1799-1800	1,890,738
1800-1	1,208,909
1801-2	994,639
1802-3	1,787,600
1803-4	2,151,299
1804-5	1,132,114
1805-6	994,401
1806-7	1,274,567
1807-8	1,140,749
1808-9	1,195,650
	£. 26,038,266

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 15.

AN ACCOUNT, ſhewing the Amount of all SUPPLIES from the ſeveral PRESIDENCIES and SETTLEMENTS in INDIA, to the FACTORY at CANTON, from the year 1792-3 to the year 1808-9 inclusive.

Paid into the Treaſury at Canton	£. 392,041
Cotton, Sandal-Wood, &c. ſent	931,333
Paid Freight of Cotton, &c.	5,752
Bills of Exchange drawn	3,369,845
TOTAL	£. 4,698,971

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 16.

AN ACCOUNT, ſhewing the Amount of all SUPPLIES received at the ſeveral PRESIDENCIES and SETTLEMENTS in INDIA, from the FACTORY at CANTON, from the year 1792-3 to the year 1808-9 inclusive.

Bullion	£. 1,310,318
Stores	18,014
Received for Freight of Cotton	998
Payments at China	33,051
Bills on Canton	22,936
TOTAL	£. 1,385,317

East India Houſe, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 17.

AN ACCOUNT, shewing the Amount of the CLAIMS of the EAST INDIA COMPANY upon the PUBLIC, on account of Advances and Supplies at the several Presidencies in INDIA, which were admitted by the SELECT COMMITTEE of the HOUSE of COMMONS in 1808; distinguishing the part thereof included in the Charges and Intereſt paid at the said Presidencies in the Statement annually presented to Parliament, from the part not so included; specifying each Head and Year respectively, as far as the same can be made out.

HEADS OF CLAIMS.	CLAIMS ADMITTED.			Included in Indian Charges or Intereſt.		Not included in Indian Charges or Intereſt.
	Principal.	Intereſt.	TOTAL.	In Charges.	In Intereſt.	
	£.	£.	£.	£.	£.	£.
Intended Expedition againſt Mauritius.						
1794-5 - - - - - - -	123,610	102,091	225,701	123,610	102,091	—
Cape of Good Hope.						
1795-6 - - - - - -	93	82	175	- -	82	93
1797-8 - - - - - -	8,768	10,619	19,387	- -	10,619	8,768
1800-1801 - - - - - -	1,990	1,352	3,342	- -	1,352	1,990
1801-2 - - - - - -	18,423	10,174	28,597	- -	10,174	18,423
1802-3 - - - - - -	357	149	506	- -	149	357
1805-6 - - - - - -	10,972	1,014	11,986	- -	1,014	10,972
£.	40,603	23,390	63,993	- -	23,390	40,603
Intended Expedition againſt Manilla.						
1797-8 - - - - - -	230,973	284,450	515,423	230,973	284,450	—
1798-9 - - - - - -	6,542	6,472	13,014	6,542	6,472	—
£.	237,515	290,922	528,437	237,515	290,922	—
Veſſels, &c. and Stores for King's Ships.						
1797-8 - - - - - -	29,603	35,851	65,454	- -	35,851	29,603
1798-9 - - - - - -	29,703	29,387	59,090	- -	29,387	29,703
1799-1800 - - - - -	18,811	14,327	33,138	- -	14,327	18,811
1800-1801 - - - - -	13,200	8,974	22,174	- -	8,974	13,200
1801-2 - - - - - -	25,154	13,891	39,045	- -	13,891	25,154
1802-3 - - - - - -	5,703	2,379	8,082	- -	2,379	5,703
1803-4 - - - - - -	21,472	7,444	28,916	- -	7,444	21,472
1804-5 - - - - - -	30,381	8,952	39,333	- -	8,952	30,381
1805-6 - - - - - -	20,749	4,690	25,439	- -	4,690	20,749
£.	194,776	125,895	320,671	- -	125,895	194,776
Deduct Bills drawn in favour of the Court, for part of the above -	31,598	22,037	53,635	- -	22,037	31,598
£.	163,178	103,858	267,036	- -	103,858	163,178
Daniſh Captures.						
1801-2 - - - - - -	23,559	13,010	36,569	23,559	13,010	—
Carried forward - £.	588,465	535,271	1,121,736	384,684	533,271	203,781

Appendix, No. 17.—*continued.*

HEADS OF CLAIMS.	CLAIMS ADMITTED.			Included in Indian Charges or Intereſt.		Not included in Indian Charges or Intereſt.
	Principal.	Intereſt.	TOTAL.	In Charges.	In Intereſt.	
	£.	£.	£.	£.	£.	£.
Brought forward -	588,465	533,271	1,121,736	384,684	533,271	203,781
Egyptian Expedition.						
1798-9 - - - - - -	17,058	16,273	33,331	17,058	16,273	—
1800-1 - - - - - -	673,903	458,119	1,132,022	673,903	458,119	—
1801-2 - - - - - -	681,779	376,535	1,058,334	681,779	376,535	—
1802-3 - - - - - -	469,047	195,623	664,670	469,047	195,623	—
£.	1,841,807	1,046,550	2,888,357	1,841,807	1,046,550	—
Deduct net difference of Ordinary Pay to Troops - - -	estd 80,000	estd 40,000	120,000	80,000	40,000	—
£.	1,761,807	1,006,550	2,768,357	1,761,807	1,006,550	—
Ceylon Charges admitted in full.						
1795-6 - - - - - -	364,021	320,557	684,578	343,237	320,557	20,784
1801-2 - - - - - -	304,544	168,203	472,747	- -	168,203	304,544
1802 3 - - - - - -	70,682	29,479	100,161	- -	29,479	70,682
1803-4 - - - - - -	68,827	23,860	92,687	- -	23,860	68,827
1804-5 - - - - - -	55,834	16,452	72,286	- -	16,452	55,834
1805-6 - - - - - -	13,594	3,073	16,667	- -	3,073	13,594
1806-7 - - - - - -	24,351	2,597	26,948	- -	2,597	24,351
£.	901,853	564,221	1,466,074	343,237	564,221	558,616
Ceylon; part admitted.						
1796-7 to 1801 (A) half allowed - £.	646,102	559,554	1,205,656	293,675	559,554	352,427
Eaſtern Islands, part admitted.						
1795-6 to 1805-6 (B) half allowed £.	797,477	524,382	1,321,859	712,130	524,382	85,347
Trinidad.						
1805-6 - - - - - £.	23,400	5,290	28,690	- -	5,290	23,400
Expense in India of Priſoners captured at Sea - - - - - -	estd 180,000	estd 120,000	300,000	180,000	120,000	—
TOTAL - - £.	4,899,104	3,313,268	8,212,372	3,675,533	3,313,268	1,223,571

(A.) As the Balance of Property in December 1801, deducted from the Charges in this period, muſt be conſidered as ariſing from the remittances of many preceding years, the amount of Charge in each ſeparate year cannot be ſtated.

(B.) This is an eſtimated diviſion, and cannot therefore be diſtinguiſhed into the different years comprehended in the period.

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 18.

Copy Letter from the Court of Directors to the Governor in Council at Fort St. George (Political Department), dated 20th January 1796; and Extract Letter in reply, dated 16th Auguſt 1796.

Par. 1.—IN a former dispatch we gave you directions for the liquidation of the Debts owing by the Rajah of Tanjore to his private creditors; at the same time we intimated our intention to take into our consideration the more considerable claims of the Creditors of the Nabob of Arcot; and we now transmit to you our directions on this subject.

2. As the Debt to the Creditors in the Cavalry Loan is already discharged, our present directions extend only to the claims of the Creditors in the Consolidated Debt of 1777.

3. As the Company, under the conditions of the treaty of 1787, found it necessary, in order to provide for the defence of the country, to take possession of the Nabob's territories, and to apply the revenues arising from them to the expense of the war, and not to the payment of the sums which, if peace had continued, would have become annually due to his Highness's private Creditors, according to the arrangements directed by the Court's Orders of December 1784; the Company are to be considered as having borrowed the sums which would have been payable to the Creditors, if the Nabob had fulfilled his engagements prior to the treaty of peace made by Lord Cornwallis, which money is to be accounted for agreeable to the arrangement above mentioned. Those sums appear to be as follow: Firſt, the Intereſt on Pagodas 54,98,500. The Principal due to those Creditors at six per cent. for two years, from Auguſt 1788 to Auguſt 1790, being Pagodas 6,59,820; which Intereſt is the ſhare of the twelve lacs of Pagodas per annum, which they were entitled to receive by the Orders in our said Letter of 9th December 1784, until the Cavalry Loan ſhould be discharged; but, if it ſhall appear that the Creditors of 1777 have received a proportion of the sums paid by the Nabob, on account of those two years, such proportion is to be deducted. Secondly, As the Cavalry Loan would, if the payments to the Creditors had been duly made, have been discharged before 31ſt of Auguſt 1790, five lacs of Pagodas became annually due to the Creditors in the Debt of 1777, which for two years, from that date to the date of Lord Cornwallis's treaty made in July 1792, amounts to Pagodas 10,00,000, making together Pagodas 16,59,820. On this sum, or such amount as ſhall be found due on these principles, intereſt at six per cent. ſhall be allowed to the Creditors from Auguſt 1792, being the month after Lord Cornwallis's treaty was made; which Intereſt on the above sum amounts to Pagodas 1,99,198 for two years to the 31ſt of Auguſt 1794; making together Pagodas 18,59,018. This sum or such other amount as ſhall, on the principles here laid down, be found due to the Creditors, we direct that your Government ſhall discharge, either by caſh, or by notes bearing six per cent. Intereſt from 31ſt Auguſt 1794, payable only at Madras; but in the latter alternative, the Creditors are to take the notes at the current premium or discount. But in order to prevent the inconvenience which might arise from so large a quantity of notes being issued immediately, we direct that they be issued progressively in such proportions as to prevent the market from being overſtocked, and the value of your notes in general thereby reduced from bearing a premium to be issued at a discount.

4. To prevent our Orders on this subject from being misunderſtood, we send a Statement (No. 1.) containing the Debts which we suppose will have been found due by the Company to the Creditors on 31ſt Auguſt 1794, in the Consolidated Debt, according to the arrangements we have mentioned; and a Statement (No. 2.) ſhewing the amount of what will remain due by the Nabob to those Creditors after the notes we have mentioned ſhall be given, and after the kiſts for two years payable by the Nabob, according to Lord Cornwallis's treaty, ſhall have been paid to them.

5. We also direct, that as the payments which the Nabob was bound to make in every year to his Creditors have been, for the accommodation of his Highness, reduced from 12 lacs of Pagodas, to 6,21,105 Pagodas; the payment of the said 6,21,105 Pagodas to the Creditors in the Conſolidated Debt of 1777 ſhall not henceforth be suſpended on any account whatever, but ſhall be regularly made to those Creditors, until the Debt due to them, with Intereſt at 6 per cent. ſhall be fully paid.

We are your loving Friends,

(Signed) STEPHEN LUSHINGTON. JACOB BOSANQUET.
DAVID SCOTT. FRANCIS BARING.
JOHN ROBERTS. GEORGE TATEM.
LIONEL DARELL. SIMON FRASER.
CHARLES MILLS. ABRAHAM ROBARTS.
HUGH INGLIS. PAUL LE MESURIER.
GEORGE SMITH.

Extract Letter in Reply, dated 16th Auguſt 1796.

Para. 1. WE have had the honour to receive your commands, dated the 20th January laſt, relative to the claims on the Company by the Creditors of the Nabob of the Carnatic in the Conſolidated Debts of 1777.

2. Having tranſmitted to the Regiſter of his Highneſs's Debts a copy of your Orders, with directions to make up the Account on the principle laid down by your honourable Court, he addreſſed us a Letter, accompanied with three Statements, by which it appeared, that the Principal ſum due by the Company to the Creditors, amounted to twenty-three lacs and forty-ſix thouſand four hundred and eighty-four Pagodas, thirty-one fanams, and thirteen caſh (23,46,484. 31. 13.) and the Intereſt to three lacs eight hundred and ninety-ſeven Pagodas, four fanams, and forty-one caſh (3,00,897. 4. 41.)

Appendix, No. 19.

AN ACCOUNT of the Amount paid at Fort St. George, to the Creditors of the Rajah of Tanjore, between the years 1794-5 and 1796-7.

AMOUNT paid to Tanjore Creditors, 1794-5 to 1796-7, Pagodas -	6,62,782	
Of which tranſferred to London for Payment, 1796-7 - - - - -	5,02,673	
	1,60,109	
	At 8 s.	£. 64,044.

Eaſt India Houſe,
7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 20.

Extract Letter from Court of Directors to Governor in Council at Madras (Political Department); dated 19th September 1792.

Para. 4. AS by the 7th Article of the Treaty with the Rajah of Tanjore of the 10th April 1787, (which ſtipulates that, in the event of war, four-fifths of the Revenues of the Tanjore country, ſhall be annually appropriated to the military expenſes) all payments on account of the Rajah's private Creditors virtually ceaſed on the commencement of hoſtilities; ſo by the 10th article, which ſtipulates that the ſaid annual four-fifths of the Tanjore Revenues, ſhall, after the termination of the war, continue to be applied to the diſcharge of all debts and expenſes that may be incurred or ariſe during the courſe of the war, until the Rajah's proportion of one-fifth of the whole expenſe is diſcharged, the private Creditors are not entitled to any payment till ſuch proportion ſhall be completely liquidated.

5. The dividends hitherto made to the Tanjore Creditors have been improperly calculated in the proportion that the annual Intereſt due to them bore to the actual Receipt; we therefore think it neceſſary to lay down a rule for your future guidance, whenever the period ſhall arrive for putting the Rajah again into poſſeſſion of his country, upon all arrears of Subſidy being diſcharged, and his proportion of the expenſes incurred in the war completely liquidated; viz.

The full amount of the Subſidy, agreeably to the kiſts mentioned in the treaty, muſt in the firſt inſtance be ſecured to the Company. As the Company are to provide for the general defence of the country, and as the Rajah's proportion of the military expenſes has been ſettled on a fair calculation, this is indiſputable.

After the amount of the annual Subſidy ſhall have been thus previouſly ſecured to the Company, agreeably to the ſtipulations in the 2d article of the treaty, the Creditors ſhall receive their proportion of the ſums that may be paid to the Company under the 14th article. But as the Company, ſince the concluſion of the treaty of 1787, have, for a valuable conſideration, obtained a right to the annual Peiſhcuſh uſually paid by the Rajah to the Nabob of Arcot; and alſo to the large arrear that was due thereon, and have in conſequence, in order to afford relief to the Rajah's finances, conſented to make for the preſent a very conſiderable reduction in the ſums to be annually paid by the Rajah on thoſe accounts, agreeably to the ſtipulations in the 14th article, you are to obſerve, that ſhould the Rajah's

payments

payments on the various accounts specified in this article, unexpectedly fall ſhort, at a future period, of the reduced amount to be received from him, under the abatement beforementioned, the Creditors proportion muſt be calculated not upon the reduced amount, but upon the whole three lacs or in the proportion of 80,000 to 2,20,000. But if the Rajah's payments under the 14th article ſhall, in the firſt inſtance, ſecure to the Company the reduced amount they have agreed for the preſent to receive on account of the current Peiſhcuſh and arrears, we ſhall have no objection to the Creditors receiving the whole benefit of the ſtipulation in this article (if the ſtate of the Rajah's funds ſhall be answerable thereto) notwithſtanding the very conſiderable abatement that is to be made on account of the Company. And this we think a very fair and equitable arrangement with reſpect to the Tanjore private Creditors, and perfectly conſiſtent with the ſentiments and directions contained in our Dispatch upon this ſubject of the 12th April 1786, upon which the arrangements in the treaty were founded; indeed we have rather relaxed in favour of the Creditors, from those orders, by conſenting, as we have done in the preceding para. to their receiving their proportion of the payments to be made under the 14th article, whereas, by the Orders of 1786 the plan for the Rajah's Private Debts was in nowiſe to interfere with the payment of his annual proportion of the Charges for the general defence of the Carnatic and former arrears, nor with the diſcharge of his engagements with the Nabob of Arcot.

Appendix, No. 21.

Extract TREATY with the Rajah of Tanjore, dated 10th April 1787.

Article 14. THE late Rajah of Tanjore having been, at the time of his death, indebted to his Highneſs the Nabob of the Carnatic for arrears of Peiſhcuſh ſince the year 1776, which, at the commencement of the Fuzley 1197 or 12 July 1787, will amount to the ſum of twelve lacs fifty-ſeven thouſand one hundred and forty-two Pagodas, and having alſo been indebted to Britiſh ſubjects, whoſe names are ſet forth in a Schedule hereunto annexed, for various ſums of money lent by them to and for the uſe of the Rajah, which, with Intereſt, are computed to amount to about the ſum of four lacs of Pagodas; It is hereby ſtipulated and agreed, That for the liquidation of the ſaid arrears of Peiſhcuſh, his Excellency ſhall appropiate annually the ſum of - - - - - - - - - - Pagodas 1,05,715

To this annual Peiſhcuſh to the Nabob the ſum of - -	1,14,285
And to his Excellency's private Creditors the annual ſum of	80,000
In all three lacs of Pagodas - - - - - - -	3,00,000

Payable in kiſts as follows.

In November - - - - - -	10,000
December - - - - - -	10,000
January - - - - - -	10,000
February - - - - - -	10,000
March - - - - - -	10,000
May - - - - - - -	60,000
June - - - - - - -	60,000
July - - - - - - -	50,000
Auguſt - - - - - -	40,000
September - - - - - -	40,000
Star Pagodas - -	3,00,000

Appendix, No. 22.

AN ACCOUNT of the LOSS arising from REMITTANCES or CONSIGNMENTS from Port to Port in INDIA, from 1792-3 to 1808-9 inclusive.

(Bengal Books, at 2*s.* the Current Rupee.)

	£.		£.
Supplies to Madras net, except 1807-8, not received - -	13,827,113	Supplies to Bombay net, except 1807-8 - - - - -	13,022,401
Add 1807-8, per Bengal Receipts and Disbursements - -	558,552	Add 1807-8, per Bengal Receipts and Disbursements - -	445,105
£.	14,385,665		13,467,506
Fort St. George Books, at 8*s.* the Pagoda, credit Bengal - £. 13,098,285		Bombay Books, at 2*s.* 3*d.* the Bombay Rupee, credit Bengal	13,163,922
Add, Treasure, per Modeste and Blanche, charged in Bengal Books, not credited at Fort St. George - 717,561		Difference - £.	303,584
	13,815,846		
Difference - £.	569,819		

Bengal supplied Fort St. George, more than credited in Fort St. George Books - - - - - - - - - - - £. 569,819

Bengal supplied Bombay, more than credited in Bombay Books - 303,584

£. 873,403

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 23.

AN ACCOUNT of the SUMS written off the Books of the several PRESIDENCIES in INDIA respectively, as LOSSES, from the year 1792-3 to the year 1808-9 inclusive, which have not been inserted in the CHARGES of the said PRESIDENCIES.

BENGAL - - - - - - - -	£. 293,351
MADRAS - - - - - - - -	107,327
BOMBAY - - - - - - - -	60.750
TOTAL written off -	£. 461,428.

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 24.

AN ACCOUNT of TREASURE consigned from BENGAL to MADRAS, excluded from the BENGAL QUICK STOCK ACCOUNT, and not received at MADRAS in time to be included in the MADRAS STOCK ACCOUNT dated 30th April 1809.

Per MODESTE - - - - -	£. 557,196
BLANCHE - - - - -	160,365
	£. 717,561

East-India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 25.

AN ACCOUNT of the Increase of DEAD STOCK in INDIA, consisting of PLATE, HOUSEHOLD FURNITURE, STORES, &c. &c. between April 1792 and April 1809, the Expense of which is not included in the Charges; distinguishing what was purchased in INDIA, from what was supplied by ENGLAND, as far as the same can be done.

	April 1792.	April 1809.
	£.	£.
BENGAL (at 2*s.* the Current Rupee) - - - - -	361,815	1,342,461
MADRAS (at 8*s.* the Pagoda) - - - - - - -	239,931	462,923
BOMBAY (at 2*s.* 3*d.* the Rupee) - - - - - -	308,338	306,791
	910,084	2,112,175
Deduct Sums included in Charges in India - - - - -		272,800
	£.	1,839,375
Deduct as in 1792 - - - - - -		910,084
Expense since 1792, not included in Charges in India - - - - -		929,291
of which suppose to have been purchased in India - - - - -		200,000
supplied by England - - - -		729,291
	£.	929,291

East India House, 7th June 1811.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 26.

AN ACCOUNT, shewing the Amount of EXTRAORDINARY FUNDS received into the Treasuries in INDIA, with the APPLICATION of the same, from the year 1792-3 to the year 1808-9 inclusive.

	RECEIPTS.	£.	£.
Appendix, N° 2.	Money borrowed on Loan in India, between the years 1792-3 and 1808-9; or Increase of Debt at Interest	19,959,897	
ibid.	Money received on Bills, Deposits, &c. in same period; or Increase of Floating Debt	945,297	20,905,194
	Received in Supplies from England:		
Appendix, N° 8.	Sales of Goods and Stores	8,904,068	
— N° 3.	In Bullion	7,360,752	
ibid.	For Bills of Exchange on the Court of Directors, including those for Principal and Interest of the Debt	14,746,038	
ibid.	Received on sundry Accounts	393,372	31,404,230
	TOTAL RECEIPTS £.		52,309,424

	DISBURSEMENTS.			£.
Appendix, N° 11.	Excess of Political Charges in India			5,078,015
	Disbursements, principally Commercial, or in direct Supply of England:	£.		
— N° 12.	Commercial Charges not added to the Invoices		2,916,279	
— N° 14.	Advances for the purchase of Investments		26,038,266	
N°s 15. & 16.	Supply to Canton, net Amount		3,313,654	
— N° 4.	Advances to Commanders of Chartered Ships, on account of Freight and Demorage	£. 946,422		
ibid.	D° on Freight, &c. on Rice Ships	182,358	1,128,780	
ibid.	Advances on account of His Majesty's Navy, &c.	402,069		
ibid.	Ditto to the Governor of Ceylon, on his Bills upon His Majesty's Government	318,246		
ibid.	Ditto for Ships building for His Majesty's Service	193,463	913,778	
ibid.	Advances upon sundry accounts for which London is debited		286,678	34,597,435
Appendix, N° 17.	Advances on account Ceylon and the Eastern Islands (not included in Territorial Charges) repaid in England		1,223,571	
ibid.	Advances on this account (not included in Charges) not admitted		437,774	1,661,345
Appendix, N° 18.	Payment to private Creditors of Nabob of Arcot			1,058,953
— N° 19.	Ditto to private Creditors of Rajah of Tanjore			64,044
— N° 22.	Loss on Remittances and Consignments from Port to Port in India			873,403
— N° 23.	Losses at the several Presidencies, not included in the Charges			461,428
— N° 2.	Increase of Assets, in so far as it was produced by the application of Indian Funds at the three Presidencies and Marlbro'			8,298,666
— N° 25.	Increase of Dead Stock in India, estimated to have been purchased by Indian Funds			200,000
			£.	52,293,289
	Balance to be accounted for			16,135
	TOTAL DISBURSEMENTS £.			52,309,424

Appendix, No. 27.

STATEMENT, shewing generally the Causes to which the Alteration of the Balance in India, as per Appendix No. 2, is presumed to be immediately attributable.

	Increase of Debts - - - - - - - £. 20,905,194	
	Increase of Assets - - - - - - - 8,298,666	
	Difference - - - - £.	12,606,528
Appendix,		
N° 11.	Excess of Political Charges in India - - - - - -	£. 5,078,015
N° 12.	Commercial Charges not added to the Invoices - - - -	2,916,279
N° 26.	Advances for supply of England in Excess of Receipts - - -	276,926
N° 17.	Advances on Account of Ceylon and the Eastern Islands, not included in the Indian Charges - - - - - - -	1,661,345
N° 18.	Payment to private Creditors of the Nabob of Arcot - - -	1,058,953
N° 19.	D° - - - D° - - of the Rajah of Tanjore - - -	64,044
N° 22.	Loss on Remittances and Consignments from Port to Port in India	873,403
N° 23.	Losses at the several Presidencies, not included in the Charges -	461,428
N° 25.	Purchase of Dead Stock in India - - - - - - - -	200,000
	£.	12,590,393

Appendix, No. 28.

COMPUTATION of the RATE of INTEREST payable on the Indian Debt, on the 30th April 1792 and 30th April 1809.

Debt at Intereſt - - 1792 - - £. 7,129,934—Intereſt payable £. 616,075, or 8,64 per Cent.

- - - - - 1809 - - 27,089,831 - - - - 2,191,084, or 8,088 per Cent.

N. B.—Measures have lately been successfully adopted for the Reduction of the Intereſt on the Indian Debt, to the Rate of 6 per Cent. (See Appendix, N° 29.)

India Board Office,
Whitehall, 17th May 1811.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendix, No. 29.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 4th January 1811.

Para. 47. THE Revenue of India in the aggregate is computed to amount, in 1810-11, to the sum of R^s 14,25,08,000, and the Charge of the year is eſtimated at the sum of R^s 13,93,36,000; ſhewing an actual Surplus in India to the amount of R^s 31,72,000. This Surplus may be ſubject to the deductions noticed in the 16th paragraph of the Accountant General's letter, to the amount of R^s 18,08,922; but the excess in the produce of the Opium Revenue in Bengal, will, we hope, fully compensate the deductions to which the Revenue of Fort St. George and Bombay may be liable.

48. Your honorable Court will hold in mind, that this Surplus is likely to be drawn from your Indian territory during a period of actual war, when it is found necessary to maintain our military eſtabliſhments upon a high ſcale; when the Charges for political ſervices are neceſſarily high; and when conſiderable advances are made from the reſources of India for the general ſervice of the empire. Recollecting, as you will do, this ſtate of things, we are perſuaded that your honorable Court will contemplate with the utmoſt ſatisfaction, and not perhaps without ſurprise, the fact of a Surplus Revenue actually exiſting in India, under ſuch unfavourable circumſtances.

49. Satisfactory too as the reſult muſt appear, when it is remembered that this Surplus has been produced under every diſadvantage, we hope to ſee a very conſiderable improvement effected in the enſuing year. The meaſures which are now in progreſs will, we are confident, ſucceed in accompliſhing all the objects which we have propoſed to ourſelves in their fulleſt extent; and in that caſe, the Intereſt of the Debt of India will be reduced, in a very ſhort time, from 8 to 6 per cent. per annum. This ſaving alone will form a very conſiderable addition to the Surplus Revenue of India; and even if it ſhould not be found practicable to effect any material reduction in the Military Charges, and to place the public eſtabliſhments generally upon a footing of greater economy, we may venture ſtill to aſſure your honorable Court, that there will exiſt a conſiderable Surplus in India, and that it will not probably fall ſhort of thoſe expectations which have at different times been entertained of it.

Appendix, No. 30.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 22d October 1810.

Para. 79.—WE cannot ſtate with preciſion at preſent the ſaving of Intereſt which is likely to take place when our plans ſhall have been carried into complete effect; but the following ſketch will give your honorable Court ſome idea of the reduction of Charge which may be expected:

Intereſt on 6 per Cent. Treaſury Notes outſtanding on the 30th April 1810, to be diſcharged R^s 1,20,00,000 - - - - - - - -	7,20,000
Saving of Intereſt on the remainder of the Treaſury Notes outſtanding on the 30th April, R^s 60,00,000, by reducing the rate from 6 to 4 per cent.	1,20,000
Intereſt on 8 per Cent. Debt to be extinguiſhed, R^s 1,19,00,000 - -	9,52,000
Saving of Intereſt by reducing the rate from 8 to 6 per cent. on the Regiſter Debt, which is expected to remain at this Preſidency, on the 30th April next, R^s 15,51,00,000 - - - - - - - -	31,02,000
	48,94,000
Deduct Intereſt payable in England on Debt transferred, R^s 2,00,00,000, at 5 per cent. per annum - - - - - - - - -	10,00,000
Net Saving of Intereſt - - - - -	38,94,000

80. Should theſe expectations be fortunately realized in their full extent, the Intereſt on the Debt of this Preſidency will be reduced to about 95,00,000 Rupees; and although the operation for effecting this reduction may require more or leſs time, according to circumſtances, we are perfectly confident it will ultimately ſucceed, and that the charge of Intereſt will be reduced very conſiderably at an early period.

81. We cannot at preſent form a judgment with reſpect to the reduction which will be effected in the charge of Intereſt at Fort St. George and Bombay. At Fort St. George the Public Debt has already been reduced to an inconſiderable ſum; but as we purpoſe to furniſh the Government of Bombay with large Supplies, and as our eſtimate provides for the tranſfer of Debt from the two Preſidencies, to the amount of Rupees 1,00,00,000, we entertain

tain hopes that there will be a considerable reduction in the charge of Intereſt at Bombay, and probably some reduction at Fort St. George.

Appendix, No. 31.

Copy Letter from the Court of Directors to the Governor General in Council at Bengal (Separate General Department), dated 15th September 1785.

WE have taken into our ſerious conſideration the large amount of Debt owing by the Company to our ſervants and others in India, the alarming ſtate of our Credit there, and the embarraſſments in which our Governments are involved in conſequence thereof. After a moſt attentive review of every particular of our ſituation, both at home and in India, we have reſolved to grant you permiſſion to draw bills upon us on account of our Indian Debts, at the rates and to the amount hereinafter ſpecified. We proceed therefore to give you our directions for carrying into effect this important operation; but, previous to our entering on its detail, we think it proper to remark to you, what cannot however eſcape your notice, how great a reliance we have ſhewn by this meaſure, on your zeal, integrity and firmneſs, in the adminiſtration of the Government entruſted to you. We have adopted this plan from a decided opinion, that our reſources are adequate to its ſupport. But we are not ignorant that miſconduct in our ſervants may produce a failure in thoſe reſources, the conſequences of which might be in the higheſt degree detrimental to our intereſts. We doubt not, that this conſideration will operate as an additional motive to you for the ſtricteſt and moſt unremitting attention to every circumſtance which may diminiſh our expenſes, extend our reſources, and promote the welfare and proſperity of the provinces under our Government. Impreſſed as we are with the ſtrongeſt conviction, that by ſuch a line of conduct alone we can hope to be relieved from the embarraſſments under which we labour, and to anſwer the extenſive demands to which we are liable, we call upon you to aſſiſt and co-operate with us in the great object. We have not been wanting to the eaſe and relief of our Settlements in India, but have even ſubjected ourſelves to heavy burthens at home, in order to eſtabliſh their credit on a firm and laſting foundation. On your part we expect an equal attention to our intereſts, and, above all, a rigid and impartial economy; aſſuring you of our determination to ſupport you to the utmoſt in the diſcharge of a duty which we know to be difficult and arduous.

In the diſcuſſion of the ſubject matter of this Diſpatch, our attention was, in the firſt inſtance, directed to the amount of the demands which may be made upon us in India. The exact ſum we found ourſelves unable to aſcertain with accuracy, particularly as a part of what appears on the ſtatements lately received conſiſts of arrears in accounts not finally adjuſted; beſides which, we conceive there is juſt ground to expect, that before the arrival of this Letter, ſome conſiderable part, particularly of the Military Arrears, will have been diſcharged out of the Surplus ariſing from our Revenues after the reductions made by our ſervants in India, and thoſe directed by us in our letter of the 11th of April laſt.

We have therefore determined to authorize you to draw bills upon us on account of our Debts in India, to an amount not exceeding ſix hundred lacs (600,00,000) of Current Rupees, at the terms and in the manner hereinafter directed. A preference is to be given to the bond-holders at our different Preſidencies, and bills are, in the firſt inſtance, to be offered to them by public advertiſement, for the whole or any part of their Debts which they may chooſe to ſubſcribe for this purpoſe. And a reaſonable time is to be given, not leſs than ſix nor more than eight months from your receipt hereof, in order to allow to the bond-holders at all the different Preſidencies, to ſignify to you their acquieſcence in the terms offered; and, at the expiration of that period, you are to draw bills upon us in favour of ſuch bond-holders as ſhall have ſo ſignified their acquieſcence, taking care to receive from them proper acquittances for ſuch part of their bonded Debts as they ſhall have ſubſcribed.

After this operation ſhall have been completed, it is our intention that you ſhould be allowed to draw for the remainder of the 6,00,00,000 on account of ſo much of the other Debts due at our different Preſidencies, as ariſe either from arrears of fixed ſalary to any of our Civil or Military ſervants, to which ſuch ſervants may have a clear and indiſputable claim, not depending on any further inveſtigation to aſcertain their amount, or from any other arrears which have been fully aſcertained, after proper inveſtigation of the nature and extent of the Debt, and the Accounts or circumſtances on which it depends; taking care not to include therein any ſuppoſed Balances on Accounts ſtill depending, or any Sums which have not been completely liquidated before the receipt of theſe Orders.

And as it is our intention that an equal benefit of this operation ſhould be allowed to our Creditors at all our Preſidencies, you are to require our Governments there, to tranſmit to you Accounts of the amount of all ſuch Debts as above ſtated, the Creditors on which ſhall have acceded to this plan within a limited time after notice to be given to them by public advertiſement for that purpoſe at each Preſidency; taking care to include in ſuch Account no Debts which do not fall under the deſcription above ſtated. When ſuch Account ſhall have been received by you, you are to add its amount to that of the Debts under ſimilar circumſtances in Bengal, the Creditors on which ſhall, in like manner, have ſignified to you their acquieſcence; and if the whole ſhall not exceed the difference between the 6,00,00,000

above ſtated, and the amount of bonded Debt subscribed for, you are then to grant to such Creditors, bills to the whole amount of such Debts, on the terms hereinafter directed. But if, on the contrary, the amount ſhall exceed such difference, you are then to give such Creditor's bills, to the whole amount of such difference, at an equal per-centage on the amount of their several claims reſpectively, and to receive acquittances from them for ſo much of their Debts.

All these bills, both for the bonded and the other Debts, are to be drawn at an exchange of one ſhilling and eight-pence the Bengal Current Rupee, and at a proportionable rate of exchange for the Pagoda and Bombay Rupee, to be ſettled by our Governor General and Council. They are also to be made payable 548 days after date, with an option to the Company to poſtpone the full payment thereof on paying Intereſt upon them half yearly, at the rate of 5 per cent. per annum, from the date of their becoming due, and also in paying inſtalments of not less than 10 per cent. on the Principal in every year after the 1st March 1790, unleſs it ſhall ſuit our convenience to diſcharge them by earlier or larger payments: and for the purpose of rendering those Bills more convenient to the holders, they are to be issued to each Creditor in bills of Five hundred pounds each, and one bill for the fractional part, if any such ſhall be owing to him.

The funds for these payments at home, and for those which are neceſſary to answer the demands which may be made upon us before the above period, muſt arise from an increase in our Inveſtments for that purpose, beyond the sum allotted in our Reports to the House of Commons. From every conſideration which we have been able to give to the subject, and on an examination of all the materials in our poſſeſſion which might tend to elucidate it, particularly of the observations of our Accomptant General at Bengal on our Reports, we are fully convinced that if our Revenues in India are properly adminiſtered, there muſt arise a Surplus beyond our reduced eſtabliſhments, amply ſufficient for the purpose of this plan. On this head, therefore, we have only to repeat our general injunctions, to which we cannot too often recur, that you obſerve the utmoſt economy in every department, and that you pay a proper attention to the due collection of the Revenues.

With regard to inveſting this Surplus and our other funds in India in goods marketable in Europe, the amount of such inveſtment is a consideration of no little difficulty. We have attended to it, not only with a view to the neceſſary supply of our sales at home, but also in so far as it may affect the propriety of our poſſeſſions in India. We conceive that there is danger, leſt by bringing to Europe too large an amount of the Revenues of those Countries in goods for which no return is made, we ſhould occaſion a drain which our territories may be unable to support; especially after the preſſure of those diſtreſſes under which they have so recently laboured: on the other hand we obſerve, that our Accomptant General, in his observations ſtates, and we think with reason, the miſchief which might arise from any conſiderable reduction of the sums which have been annually diſtributed amongſt the manufacturers of the country, and from which they have derived the means of subſiſtence and the reward of labour and ingenuity.

We have therefore had recourse to the experience of former years. It appears, that on an average of five years, ending in 1778, goods were inveſted from India for Europe to the amount of 120 lacs; and in the two laſt of those years to the amount of 130 lacs of Current Rupees, exclusive of what was sent to China, amounting, on an average of the same periods to £.67,106, and £.88,928; exclusive of what was sent by our servants, and what was remitted through foreign companies on the capitals of our servants, or brought home in specie; of either of which we are able to form no exact eſtimate, although many conſiderations induce us to believe that they would amount to a very large sum. Under all these circumſtances, when we consider the means of remittance which this plan offers to our servants for bringing home their fortunes, and the consequent reduction which muſt take place in the trade carried on by foreigners on their capitals; we think that we incur no danger of too large a drain on our Indian poſſeſſions, by directing an inveſtment for Europe from all India, to the amount of 150 lacs of current rupees for the ensuing season, and the same for that which will follow it, unleſs orders to the contrary ſhall previously be received by you. The diſtribution of this to be as follows, viz.

From Bengal - -	115	Lacs of Current Rupees.	
From Madras - -	25	D°	D° and
From Bombay - -	10	D°	D°
	150	Lacs of Current Rupees.	

The funds to be provided by the usual amount of certificates, by the sale of exports, and the remainder from the Surplus of the territorial Revenues; and this to be exclusive of what you may be enabled to send to China.

We truſt that when you reflect how much the welfare of the Company is committed on the success of this plan, it is unnecessary for us to recommend the utmoſt caution in the purchase of the Inveſtments, in order that they may be such, both in assortment and quality, as may realize to us the greateſt profit on our sales; and for this purpose, we enjoin a particular attention to the Abſtract of Indent herewith transmitted, requiring that our Board of Trade ſhall ſtate to you at large their reasons for any deviation from it. We have ſtated that no allowance is made in the above sum for exports to China, and the observations of your

Accomptant

Accomptant General seem to point out that you have little expectation of being able to apply any considerable amount to that purpose. You muſt, however, be sensible that the sale of Bengal produce or manufactures there would afford the greateſt assiſtance to the Company, in carrying on that valuable and important branch of their trade, and you are therefore directed to use every exertion for that purpose.

We think it also proper to remark, that a great profit arises to the Company from the sale of Coaſt goods. It has been suggeſted to us, that the amount of this article might be considerably increased, and that funds for the purpose might be provided, by sending to Madras an annual supply of Bengal commodities, marketable there: we have also reason to believe, that from both the Coaſts there might be procured, in exchange for the manufactures of Bengal, goods adapted to the consumption of China, particularly sandal, pepper, and cotton.

To this subject we direct your particular attention, as it would be an essential relief to our situation at home, could methods be found of supplying our China purchases from Bengal, without draining that country of its circulating specie, which ſhould, on no consideration, be admitted of. Every article also of internal trade, by which the wealth of our provinces can be increased, so as to enable them the better to support the annual remittances to Europe, muſt be encouraged and extended with the utmoſt care, as the plan now adopted, reſts in a great measure on a consideration of the amount which we think can be annually brought from India, either by the Company or its servants, consiſtently with a due attention to the prosperity of that country.

You are, as soon as possible, to acquaint us with your proceedings in consequence of these Orders, and you are to wait our further direction respecting the ſteps to be taken for the discharge of capital on such of our bonded Debts as ſhall not be subscribed into this plan; continuing, nevertheless, regularly to pay the Intereſt thereon.

With respect to the remaining Arrears, you are to loſe no time in adjuſting the several Accounts on which they may depend, paying particular attention to the nature and juſtice of the different claims; and using every proper mode of enquiry to prevent our being charged with any demands for which a juſt consideration has not been received. We have given similar directions to our other Presidencies, and ſhall, after receiving the final account thereof, transmit to you our further orders on the subject.

As we conceive that this measure will preclude the necessity of drawing any bills upon us, except for the execution thereof, we ſtrictly prohibit your drawing bills on any other account, except only the usual certificates to Commanders of ſhips. And you are also to observe, that as this plan has been calculated on a limited sum, you are to deduct from the above amount of 6,00,00,000 Current Rupees, which you are allowed by this Letter to draw, the amount of any bills which may have been drawn by you or our other Governments of India, of which we are not now advised: for this purpose we have subjoined an account of the lateſt advices which we have received of bills drawn from any of our Presidencies.

Our bonded Debt at Bencoolen is to be included in this operation; and as that Settlement has now become a subordinate to Bengal, the Arrears there due are to be included in Account of Bengal Arrears.

As by the present arrangement we have made so equitable a provision for the remittance of the fortunes of our servants in India, we think it incumbent upon us to advert to the Act of Parliament of 1783, whereby it is enacted, "That it ſhall not be lawful for any servant "of the Eaſt India Company, or any other Britiſh subject residing in India, to lend any "sum of money to any foreign Company, or to any foreign European Merchant, or to "purchase any goods in India on the account of such foreign Company or European Mer-"chant, nor to be concerned in lending any such sums, or purchasing any such goods, or "furniſhing such foreign Company or European Merchant, with the credit of the bills "drawn upon the correspondents of any such servant or Britiſh subject, or any other person "in Europe," under the penalties inflicted by the said Act.

And therefore we direct you to attend to the provisions of the said Act in a more especial manner, and to see that they are carried into ſtrict execution. Our servants would at no time be juſtified in departing from the regulations prescribed by Parliament; but would be ſtill less so now, because they can have no pretence whatever to complain of any supposed hardſhip they might apprehend from a ſtrict enforcement of the Act, as an easy and advantageous channel is opened under the syſtem we have here laid down for the remittance of such fortunes as may have been juſtly and honourably acquired.

We are your affectionate Friends,

W. DEVAYNES.
NATH. SMITH.
L. SULIVAN.
THO^{s} FITZHUGH.
JOHN MOTTEUX.
JOHN ROBERTS.
THO^{s} CHEAP.
F. BARING.
CHARLES MILLS.
JAMES MOFFATT.
SAM^{L} SMITH Junr.
HUGH INGLIS.
JOHN TOWNSON.
GEORGE CUMING.
JOHN MITCHIE.
THOMAS PARRY.
E. BOEHM.

London, 15th Sepr 1785.

Appendix, No. 32.

Extract Letter from Governor General to Secret Committee of Court of Directors, (on the Finances), dated 16th November 1786.

Para. 61. THE plan of remitting the Debt, suggeſted in Europe, if it had ſucceeded, would certainly have operated to a diminution, and ultimately to the extinction of all our embarraſſments. But however fair the principles on which it was founded, however ſolid the reaſons by which it was ſupported, it has not anſwered the public expectations.

62. Amongſt the cauſes to which this diſappointment is owing, we may enumerate the following: the low rate of Exchange; the remote period held out for liquidation of the Bills on Europe; the advantages made in this country by the purchaſe of Paper; and the ſuperior profit derived from remittances by foreign channels.

Appendix, No. 33.

Extract Letter from the Court of Directors to the Governor General in Council at Bengal (Separate General Department), dated 31st July 1787.

Para 47. IT was on this principle that we tranſmitted to you, in September 1785, a Plan for tranſferring our Indian Debt to England.

48. We are much concerned to find that this Plan has, in a great degree, failed of ſucceſs; but we are ſtill impreſſed with the ſame conviction of the advantage to be derived from a meaſure of this nature, provided it be carried into effect in ſuch a manner as not to make the compenſation to be given by us of more real value to our Creditors than the actual diſcharge of their Debts in India.

49. For it is evident, that even if ſuch payment could now be made by us, ſome conſiderable diminution would ariſe to ſuch of our Creditors as were deſirous of remitting to Europe the amount which they had received; and it is therefore clearly juſt, that a due conſideration ſhould be had of this circumſtance, when the Company offer to carry on that operation for them, and to take upon themſelves the expenſe and riſk of the tranſfer. But as there are ſo many points in the application of this principle which depend on local and temporary circumſtances, of which we have found it impoſſible for us to acquire a ſufficient knowledge, and as we repoſe a full and perfect confidence in your zeal, abilities and integrity, we now authorize you to draw Bills upon us on account of our Indian Debts, including thoſe at Bencoolen, for ſuch a ſum as, together with thoſe drawn in conſequence of the orders now referred to of the 15th September 1785, ſhall amount in the whole to ſix crores of current rupees, for the acceptance of which we have obtained the conſent of the Lords Commiſſioners of His Majeſty's Treaſury, a copy of which is herewith enclosed.

50. The rate of Exchange at which ſubſcriptions are to be received, is left to your diſcretion, but the terms muſt, in other reſpects, be regulated by the following orders; viz, That the Bills ſhall bear date on a day to be fixed by you, on which day Intereſt is to ceaſe on them in India; and that Intereſt at ſuch a rate as you find expedient, not exceeding 5 per cent. per annum, (the amount of which muſt be conſidered in fixing the reſt of the terms) ſhall commence in England at one and a half year after date; that we ſhall bind ourſelves to diſcharge our Indian Debts ſo tranſferred by half yearly payments of not leſs than (£. 500,000) five hundred thouſand pounds in each payment, to commence from the 1ſt September 1790, but that in ſuch payments a preference ſhall be given to thoſe Creditors who have conſented to the terms offered in our letter of 15th September 1785. The rate of exchange with the other Settlements, and the other meaſures of detail for carrying theſe orders into execution, we leave as before for your adjuſtment.

51. In aſſuming the total of Debts, the Current Pagoda in which the Madras Debts are ſtated, have been valued conformable to his Lordſhip's calculation, at 425 C^t R^s per 100 Pagodas, but this valuation is conſiderably higher than that preceding the war; nor can we admit of the Debts at Madras being converted into C^t Rupees, in order for their being brought home at ſo high a valuation. We have ſo rated them here only to preſerve conformity in the compariſon, and becauſe we were not willing to undervalue the amount of the Debts in general.

Appendix, No. 34.

Extract Letter from the Court of Directors to the Governor General in Council at Bengal (Public Department), dated 25th June 1793.

Para. 103. IN diſcuſſing the ſeveral heads for forming the late arrangements previous to the paſſing of the Act, it was deemed ineligible to reduce the Company's Debt in India, bearing Intereſt, below two crores of Rupees, or two millions of Pounds Sterling. By the clauſe, the Company's Indian Debts bearing Intereſt, are taken at ſeven crores of Current Rupees,

Rupees, or about seven millions of Pounds Sterling. Agreeably therefore to what is enacted in this respect, we authorize you to draw Bills upon the Court of Directors, from time to time, towards the liquidation of the Company's Indian Bond Debt, until it ſhall be reduced to the ſum before mentioned; but it is not our intention to limit the amount of Bills to be annually drawn upon us on that account, provided that not more than to the amount of £. 500,000 be made payable in any one year; if therefore in 1794, the Bills called for in consequence of the subscription for that purpose ſhall exceed £. 500,000, the excess beyond that amount may be granted, with an option to the Company to poſtpone the payment thereof, on allowing Intereſt on the Bills payable half-yearly, at the rate of 5 per cent. per annum, from the date of their becoming due. The rate of Exchange for the ensuing year, is not to exceed 1*s.* 11*d.* per Current Rupee.

104. In case the Company's Creditors in India ſhall decline to accept Bills to the amount of £. 500,000 in any year, the clause points out the mode in which this deficiency is to be supplied. In the execution of these Orders respecting the drawing the Bills on account of the India Debt, the Governor General in Council muſt take the lead, and our other Presidencies muſt be bound by the orders they ſhall receive from them on this subject.

105. We are already under Acceptances to the amount of £. 392,000, to be paid on the 1st March 1794; if therefore you ſhould not procure Bills at the before-mentioned rate of 1*s.* 11*d.* the Current Rupee, we authorize you to discharge, in caſh, so much of our Bond Debt, as will make that amount equal to £. 500,000, provided you have not already drawn upon us to complete the sum of £. 500,000 by the expected ſhips of this season, of which we have not yet received advice.

Appendix, No. 35.

AN ACCOUNT of the Amount of DEBTS subscribed in India, between the 30th April 1792 and the 1st May 1809, agreeable to the Orders of 15th September 1785, the 31st July 1787, and the 25th June 1793; drawn from the Accounts presented to Parliament.

	BENGAL.	MADRAS.	BOMBAY.	FORT MARLBRO'.	TOTAL.
	£.	£.	£.	£.	£.
1792-3 - - -	271,975	60,460	9,378	- - -	341,813
1793-4 - - -	392,237	495,973	47,393	18,341	953,944
1794-5 - - -	594,472	52,856	229,008	1,332	877,668
1795-6 - - -	504,019	49,430	124,613	- - -	678,062
1796-7 - - -	407,573	100,943	28,685	- - -	537,202
1797-8 - - -	191,999	120,505	15,861	9,454	337,819
1798-9 - - -	94,600	166,694	1,211	1,600	264,105
1799 1800 - -	128,166	195,876	8,751	- - -	332,793
1800-1 - - -	75,390	3,579	2,614	- - -	81,583
1801-2 - - -	130,343	8,301	3,895	- - -	142,539
1802 3 - - -	132	4,096	- - -	- - -	4,288
1803-4 - - -	—	—	—	—	—
1804-5 - - -	2,716	- - -	- - -	- - -	2,716
1805-6 - - -	—	—	—	—	—
1806-7 - - -	—	—	—	—	—
1807-8 - - -	—	—	—	—	—
1808 9 - - -	—	—	—	—	—
TOTAL - - £.	2,793,622	1,258,713	471,409	30,727	4,554,471

India Board Office,
Whitehall, 17th May 1811.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendix, No. 36.

Extract Letter from Governor General in Council at Bengal (Secret Department), dated 16th March 1798.

Para. 6. THE Governor General laid before us a Letter from the Accountant General, ſuggeſting the eſtabliſhment of a Sinking Fund for diſcharge of the exiſting and future Debts of the Company in India.

7. For raiſing a Fund for the liquidation of the exiſting Debt, which amounted at the end of December laſt to about ſix crores and fifty lacs of Sicca Rupees, it is propoſed, that Bills ſhall be drawn upon you quarterly for S[a] R[s] 3,25,000 or 13 lacs of S[a] R[s] per annum (being equal to 2 per cent. on the whole Debt, until the extinction of the Debt, which, according to the calculation in the Accountant General's letter, will be effected in about twenty years.

8. The liquidation of any future annual addition to the present Debt, is to be provided for in the ſame manner.

9. Although the Plan may not be productive of all the advantages ſtated in Mr. Myer's Letter, we are ſatisfied, that beſides providing for the diſcharge of your Debts in the moſt advantageous manner, it will contribute greatly to uphold the value of public ſecurities, eſpecially at periods when the exigencies of Government may render it neceſſary for them to avail themſelves of their credit to a conſiderable extent; and conſequently that we ſhall be enabled to raiſe Supplies, not only to a larger amount, but on terms more favourable than has hitherto been practicable, without, at the ſame time, occaſioning that great depreciation of the public ſecurities which had hitherto invariably followed every extraordinary demand on our reſources, and which in its operation has been equally injurious to your intereſts, and to thoſe of the great body of the holders of your ſecurities.

10. For the details of the Plan, we beg to refer you to the Accountant's letter. We ſhall here only add, that from the conſiderations above ſtated, and being of opinion that the Plan did not, in any reſpect, interfere with the engagements between Government and its preſent Creditors, we reſolved to adopt it, and the Accountant General has been called upon to lay before us a Draft of the Rules for the application and management of the Fund.

Appendix, No. 37.

Extract Letter from the Governor in Council of Madras (Public Department), dated 19th October 1799.

16. THE Governor General having ſtated his conviction of the abſolute neceſſity of adopting immediate meaſures for the reſtoration of the credit of the Public Securities on a permanent baſis, thought no meaſure better calculated for that purpoſe, than the eſtabliſhment of a ſeparate Sinking Fund for the gradual diſcharge of the Company's Debts at this Preſidency.

17. A Commiſſion has accordingly been appointed, according to the recommendation of the Governor General, whoſe proceedings will be conducted on the principles of the Sinking Fund eſtabliſhed in Bengal, for liquidating the whole of the Debt in India, on the 3[d] of April 1798.

Appendix, No. 38.

Copy Letter from the Court of Directors to the Governor General in Council at Bengal (Public Department), dated 1st June 1803.

HAVING taken into our moſt mature conſideration the preſent amount of our Indian Debt, and the large charge of Intereſt payable thereon, we deem it indiſpenſible, as well for the purpoſe of deriving to our affairs the important advantages which muſt reſult from an early reduction of the rate of Intereſt abroad, as alſo with a view of relieving India from the burthens thrown upon it by the war, to adopt the moſt active meaſures for the liquidation of that Debt; and ſhould inſurmountable obſtacles not oppoſe themſelves to the execution of the meaſures hereafter detailed more at length, it appears from thence, and from the Eſtimates we have had before us, that the reſult may be, that we ſhall be able to pay off not leſs than two millions (£.2,000,000) of the ſaid Debt in each of the two next years.

That

That you may be enabled to frame your measures with a view to the execution of this important object, we think it proper to apprize you, that it is our determination to send out from hence such a Supply of Bullion (ſhould it be procurable in Europe) in addition to the Export of Goods and Stores, as we truſt will be more than ſufficient, when aided by the Surplus Revenue in India, to provide us with an Inveſtment in India and China, of at leaſt £.4,000,000 in each year, the separate appropriation of which will be as follows:

China, about - - - - -	£. 2,000,000.
India, about - - - - -	2,000,000.

We eſtimate the Funds for the Inveſtment as follows:

Surplus Revenues - - - - - -	£. 1,000,000.
Goods and Stores - - - - - -	2,000,000.
Bullion - - - - - - -	1,000,000.
	£. 4,000,000.

In ſuggeſting the above proportions, it will naturally occur to you, that it is impoſſible to foreſee with precision the exact amount, either of Exports or of Bullion, which circumſtances may enable us to ſend from hence; but confidently hoping that we may have it in our power to furniſh, in these articles together, a Supply at leaſt equal to the proposed extent, and that the reſidue will be forthcoming from the Surplus Revenues in India, it will be your duty to take care, that at all events, the purchaſe of our Inveſtment, according to the directions which will be hereafter more amply detailed to you, ſhall have precedence of every other application of any part of our Funds under your adminiſtration.

If there ſhould occur any diſapointment upon this Eſtimate, we direct the deficiency of the Funds above pointed out, below four millions, ſhall be made up by Bills of Exchange upon the Court of Directors at Home, ſo as to complete an Inveſtment from India and China, to the amount of four millions in each year. We hope this will not be the caſe, but that, on the contrary, we may be able to procure from Funds properly applicable to the reduction of Indian Debt, further Supply of Bullion. In whatever amount the ſupply of Bullion may be extended, or the Indian Surplus may exceed the ſum at which it is above taken, you will have Funds to a certain extent diſpoſable towards the liquidation of Debt.

Reckoning as we do, therefore, with ſome degree of confidence upon your being enabled to ſupply above one million, (£.1,000,000) even in the firſt year, from the Surplus Revenue towards the proviſion of an Inveſtment, and which muſt, we ſhould hope, be increaſed in every ſubſequent year by the saving in the charge of Intereſt, we authorize you for the two next years to draw Bills on us for ſuch further ſums as may be required, to enable you to liquidate two millions (£.2,000,000) of Debt within the year, provided the amount of Bills drawn for this purpoſe, including thoſe drawn for the Inveſtment, if ſuch ſhould be neceſſary, ſhall in no caſe exceed the difference between the amount of the value ſent out in Bullion and Exports, and the ſum of five millions, which is the utmoſt extent of Funds which it is poſſible for us at preſent conveniently to provide, and ſet apart at Home for the ſervice of India in any one year. In whatever ſum the Surplus Revenue ſhall exceed a million, a corresponding reduction will of courſe take place in your demands upon us, ſix millions being the aggregate annual ſum which muſt be realized in your Treaſury, for the purpoſes of Inveſtment and liquidation of Debt.

We ſhall take care to keep you accurately informed of the amount of Bullion and Exports which may be in progreſs of exportation from hence, ſo that you may know before hand, with preciſion, how to proportion your Bills accordingly, taking care to include in the above ſum whatever may be payable in this country, either for Principal or Intereſt upon the Decennial and other Loans, which may be remitted to Europe; and you may be aſſured that it will be our endeavour to ſend out as liberal a Supply of Bullion as poſſible, in order that you may not be driven to the neceſſity of drawing Bills to an extent which muſt have an injurious effect upon the rate of Exchange.

That no poſſible miſunderſtanding may exiſt upon a ſubject ſo important to the Company's intereſts, we think it neceſſary to repeat, and ſpecially to direct, that the proviſion of our Inveſtment to the extent mentioned in the former part of this Letter, that is to ſay, £.4,000,000, (four million of pounds ſterling) is to take place of every other application of our Funds, whether they ariſe from Surplus Revenue, the Sale of Exports ſent from hence, from Bullion, or from Bills on the Court of Directors.

You will receive, from time to time, inſtructions for the direction of your conduct with reference to this important object; in the meantime we rely on your taking the moſt judicious meaſures for deriving to our Finances all the benefits, both in the early reduction of Intereſt, as alſo in the favourable rate of Exchange, which may naturally be expected to reſult from the application of ſo large a Sinking Fund in each year to the liquidation of our Indian Debt.

Appendix, No. 39.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 22[d] October 1810.

IT is proper to mention that the amount of the Government Securities redeemed by the Commissioners of the Sinking Fund, has been deducted from the Debt of this Presidency at both periods, as your honorable Court will observe from the Letter of the Accountant General, recorded on our Proceedings of the 23[d] March laſt, and from that officer's Letter of the 29th ultimo, that he proposes to close the Account of the Sinking Fund in the General Books, and to carry at once, to the Credit of the Account Current London, the amount of any Bills which may henceforward be drawn upon your honorable Court.

Extract Letter from Accountant General of Bengal to Mr. Secretary Tucker; dated 29th Sept[r] 1810:—(Enclosure to the above.)

The progress of the Sinking Fund has been suspended for a considerable time paſt, and it is therefore my intention to recommend that the Account be closed on the 30th April laſt, and the Securities belonging to the Fund cancelled.

Appendix, No. 40.

Extract Letter from the Court of Directors to the Governor General in Council at Bengal (Public Department), dated 9th December 1807.

Para. 4. WE take this occasion however to observe, that it is very desirable that no more Loans ſhould be made in India with an option of payment in England, because circumſtances may exiſt to render the punctual liquidation of ſuch Debts at home absolutely impracticable. The reasoning contained in your Letter in the Public Department of the 23[d] April 1807, with the arguments which you have urged in favour of ſuch an option, have not served to reconcile us to the ſyſtem, nor to remove the ſtrong objections which we entertain to its continuance.

Appendix, No. 41.

Extract Letter from the Governor General in Council at Bengal (Financial Department), dated the 14th May 1808.

Para. 2. SINCE our Dispatch of the above-mentioned date, we have had the honor to receive your honorable Court's Letter, dated the 9th December 1807, in reply to our Dispatches from this Department of the 18th February, 25th March, 23[d] April, 25th May, and the 9th June 1807.

3. The important points discussed in these Letters, at present occupy our moſt serious conſideration.

Appendix, No. 42.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 22[d] October 1810.

Para. 48. THE operation by which the Optional Loans have been deprived of the privilege of transfer to England, was particularly explained in our Letter of the 28th May laſt, and we have great ſatisfaction in reporting to your honorable Court, that the meaſure has been attended with complete ſucceſs.

83. We have already had the honour to mention to your honorable Court, that the firſt operation undertaken by us was attended with complete ſucceſs, and you will no doubt experience peculiar ſatisfaction in learning, that we have at length accompliſhed what has been ſo long regarded by you as an object of the greateſt importance. The public Debt of this Presidency has now been placed upon the footing which was conſidered by you ſo desirable, and which muſt preclude all future ſolicitude originating in an apprehenſion of its ſudden transfer to England.

Appendix, No. 43.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 28th May 1810.

Para. WE have lately considered very deliberately, the measures which it might be expedient to pursue for the purpose of placing the Debt of India upon the footing so ſtrongly recommended by your honorable Court, as well as for the purpose of effecting a reduction in the annual charge of Intereſt which that Debt bears at present; and having had the benefit of a private communication with the Governor General on the ſubject, we finally determined, with the concurrence of his Lordſhip, to adopt a course of measures for the accompliſhment of this important object.

50. The Letter from the Accountant General, which your honorable Court will find recorded on our Proceedings of the 11th inſtant, ſhews the nature of the firſt operation which we have undertaken, and for your more particular information, we ſhall explain concisely our views in offering to the Public Creditors an opportunity of exchanging the securities at present held by them, for notes to be issued on the terms of the advertisement which was publiſhed on the recommendation of that Officer.

51. The firſt and moſt important object which we had in view, was, to take from the exiſting Debt the liberty of transfer to England, and with this view your honorable Court will observe, that the Principal of the new notes is made payable in Bengal only.

Appendix, No. 44.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 4th January 1811.

Para. 11. WE have the honour to forward to your honorable Court, in the packet, copy of a Letter from the honorable Company's Supracargoes at Canton, from which you will perceive that the plan projected by us for effecting remittances to England through the Treasury at Canton, is likely to be carried into effect. Should the Supracargoes succeed, as they give us reason to expect they will do, in furniſhing your honorable Court with a Supply of Bullion to the extent of about a million sterling, the circumſtances will be to us the source of infinite satisfaction, and it will, we doubt not, be regarded by your honorable Court with sentiments of approbation. It has been our anxious wiſh to apply the extensive Funds which we have had at our command for some time paſt, to afford relief to the Treasury at Home, and no means have been neglected by which we could hope to effect a remittance without disadvantage to the honorable Company.

Appendix, No. 45.

Extract Letter from Governor General in Council at Bengal (Financial Department), dated 4th January 1811.

Para. 50. THE Letter from our Accountant General of the 28th ultimo, containing particular explanations with regard to the amount of the Balances at the different Presidencies, and the progress expected to be made in the reduction of the Indian Debt, we do not think it necessary to enter into details in this place. We ſhall only notice, that the aggregate Balances in the Indian Treasuries, on the 30th April laſt, amounted to the very large sum of Rupees 9,06,91,239; and that, by the application of a part of these Balances to the payment of Debt, it is computed that the Principal of the Debt will be reduced in the present year in the sum of Rs 5,52,69,940.

Appendix, No. 46.

AN ACCOUNT, shewing the Amount of all Sums paid by the EAST INDIA COMPANY from their Treasury in England, supposed to be chargeable to the Territories in India, from the year 1793-4 to the year 1809-10 inclusive.

YEAR.	Passage Military Homeward.	Pay to Military Officers On Furlough and Retirement.	Political Charges, included in Charges General.	Paid for Sundries for the use of the Military on the Voyage to India.	Political Freight and Demorage.	TOTAL.
	£.	£.	£.	£.	£.	£.
1793-4 - -	23,079	- - -	125,508	4,483	18,322	171,392
1794-5 - -	11,711	- - -	135,811	1,341	14,536	163,399
1795-6 - -	47,109	- - -	136,470	9,281	6,268	199,128
1796-7 - -	95,244	- - -	239,772	22,387	17,694	375,097
1797-8 - -	14,849	25,225	117,100	2,349	44,261	203,784
1798-9 - -	90,652	37,125	129,079	20,424	23,456	300,736
1799-1800 -	38,410	35,855	168,060	2,155	29,337	273,817
1800-1 - -	31,054	46,622	177,851	5,913	46,195	307,635
1801-2 - -	59,175	49,216	240,083	14,038	120,218	482,730
1802-3 - -	56,422	60,163	231,722	9,229	35,671	393,207
1803-4 - -	38,894	96,667	203,432	11,423	84,808	435,224
1804-5 - -	75,531	112,234	212,082	10,339	75,418	485,604
1805-6 - -	124,035	128,597	250,492	12,806	59,865	575,795
1806-7 - -	75,545	141,319	226,732	9,540	38,947	492,083
1807-8 - -	94,637	158,101	205,026	13,079	34,954	505,797
1808-9 - -	100,666	166,048	200,574	4,592	78,886	550,766
1809-10 - -	70,999	171,918	233,019	12,710	77,285	565,931
£.	1,048,012	1,229,090	3,232,813	166,089	806,121	6,482,125
				Deduct, repaid by Government - -	289,076	289,076
				£.	517,045	6,193,049

East India House,
7th June 1811.

(Errors excepted.)

Cha[s] Cartwright,
Acc[t] General.

Appendix, No. 46. (a.)

Jovis, 20° die Junii, 1811.

Examination of CHARLES CARTWRIGHT, Esq. Accountant General of the East India Company.

IT is the cuſtom at the India House to add 10 per cent. to the prime coſt of the conſignments of Goods ſent from England to India; What is the reaſon for inſerting this article?—It is a very ancient uſage, the origin of which I cannot undertake to ſtate; but I conceive it to be for the purpoſe of covering contingent Charges, ſuch as Inſurance, and probably Freight, and the Intereſt of Money, and a proportion of the Charges of Eſtabliſhment.

In your Account, dated 7th June 1811, entitled, "An Account ſhewing the amount of "all Sums paid by the Eaſt India Company from their Treaſury in England, ſupposed to be "chargeable to the Territories in India, from the year 1793-4 to the year 1809-10 inclusive," there is a head of, "Political Charges included in Charges General;" What is the nature of the articles contained under that head?

Commiſſioners for the Affairs of India.

Eaſt India Volunteer Regiments.

Annuities and Pensions for political Services.
Company's Stud.
Cadets and Military Seminary.
Eaſt India College.
Depôt, Isle of Wight, and Recruiting.
Payment to King's Military Officers and Soldiers.
Payments on account of India.
Packets overland.
Persian Embassy and Subsidy.
Proportion of the Expenses of the Home Eſtabliſhment, for Salaries, &c.

There is another head, entitled, "Paid for Sundries for the use of the Military on the "voyage to India;" What is contained under that head?—Necessaries ſhipped for the use of the troops embarked, which are consumed generally on the voyage.

There is another head, entitled, "Political Freight and Demorage;" explain that head? ——For ſhort Tonnage on which Freight is allowed in consequence of the room reserved for accommodation of Troops; Demorage; and every other Charge incurred in consequence of the ſhips having been employed in carrying military ſtores, &c. from one Presidency to another in India; or as Cartels; or while engaged in any other political service.

Appendix, No. 47.

AN ACCOUNT of the Amount of LOSSES incurred by the Eaſt India Company in their CARGOES homeward from INDIA and CHINA respectively, from the year 1792-3 to the year 1809-10 inclusive; diſtinguiſhing each year.

YEAR.		INDIA.	CHINA.
		£.	£.
1796-7	Boyd	17,060	—
—	Prince Frederick	59,981	—
—	Thomas	39,088	—
—	Royal Charlotte	3,679	—
1797-8	Edmund and George	6,100	—
—	Sylph	-	32,542
—	Zephyr	2,554	—
—	Lion	8,272	—
1798-9	Princeſs Amelia	22,061	—
—	Raymond	8,963	—
—	Woodcott	20,621	—
—	Caſtor	7,878	—
—	Friendſhip	4,948	—
—	Earl Fitzwilliam	46,250	—
1802-3	Culland's Grove	24,640	—
1803-4	Althea	6,698	—
—	Prince of Wales	28,860	—
—	Hope	8,100	—
1804-5	Coromandel	-	35,768
—	Experiment	-	45,604
1805-6	Warren Haſtings	-	104,051
—	Ganges	-	126,614
1807-8	Walpole	3,235	—
1808-9	Lord Nelson	49,026	—
—	Experiment	5,292	—
—	Glory	5,292	—
—	Calcutta	124,452	—
—	Bengal	121,262	—
—	Lady J. Dundas	36,808	—
—	Jane Ducheſs of Gordon	86,089	—
—	Europe	140,000	—
—	Streatham	140,000	—
	£.	1,027,209	344,579

Eaſt India House, 7th June 1811. (Errors excepted.)

Chaˢ Cartwright,
Accᵗ Genˡ.

Fourth Report *from the* Select Committee *on the* Affairs *of* The East India Company.

THE Appendix, No. 47—*(Further Documents respecting the* PRIVATE TRADE)—forms a SUPPLEMENT; and will be delivered in a few days.

2 May 1812.

FOURTH REPORT

FROM THE

SELECT COMMITTEE

ON THE

Affairs of The EAST INDIA Company.

Ordered, by The House of Commons, *to be printed*, 10 *April* 1812.

The SELECT COMMITTEE appointed to enquire into the present State of the Affairs of *The East India Company*, and to report the same, as it shall appear to them, to the House, with their Observations thereupon; and also, their Proceedings from time to time to the House;——HAVE, pursuant to the Orders of the House, further examined the Matters to them referred; and have agreed upon the following REPORT:

YOUR Committee, in their Second and Third Reports, have submitted to the House the results of their enquiry into the State of the Affairs of the East India Company, as far as related to the Receipt and Expenditure of the Treasuries of the several Presidencies and Settlements in India, during seventeen years, from 1792-3 to 1808-9 inclusive; and having stated the Ordinary and Extraordinary Funds, with the sources from which they were respectively derived, together with the application of them, have endeavoured, in the latter of the above Reports, to shew the general effect produced upon the Balance in India by the various and complicated transactions which had been the objects of their detailed examination.

Your Committee anxiously desired to pursue the course of enquiry proposed in their Third Report, and complete the investigation of the State of the Finances generally, both abroad and at home, during the last Session of Parliament; but found the time insufficient to enable them to enter so fully into the Financial transactions termed those of the *Home Concern*, as the importance of the subject rendered indispensable, notwithstanding the Accounts and Documents connected with it were neither so numerous, nor apparently so complicated, as those which had already been brought to the notice of the House.

Your Committee having already described generally the nature of these Accounts, and stated their intention of considering the China Trade, and the Expense of the Settlement of the Island of St. Helena in connection with them, now proceed to review these branches of the Company's Affairs.

The Home Accounts commence in 1793, and end in 1810; those of China and St. Helena in 1792, and terminate in 1809, embracing respectively, like those of India, the space of seventeen years.

The House is already apprized, that although the transactions of the Treasury at home are in their character principally Commercial, they are nevertheless closely interwoven with others of a Political nature, and that to a degree which renders the difficulty of distinct separation much greater than has been experienced in the examination of the Accounts confined to the Affairs in India. The manner in which

the Books have been kept in the latter case, enabled your Committee to make some distinction, and to offer such Statements and Results as they trust will have furnished the means of assisting the judgement of the House in distinguishing the Political transactions from those more strictly Commercial; but in the Home Accounts, the entire Receipt and Expenditure in each year is compressed into one general Cash Account, in which, as to the Disbursements particularly, what is Political, is frequently blended to a considerable amount with what is apparently a Charge directly Commercial. This Account has been presented annually to Parliament, under the directions of the Act of 1793, accompanied by the Statement of the Debts and Assets of the Company at home. Other Accounts have been also presented to the House (as that entitled the Stock by Computation and the Amount of the Sales of Goods in each year) on distinct motions for the same. These several Accounts will form the basis of the investigation proposed to be pursued; but Your Committee will, as occasion may prescribe, add to their Appendix such further Statements as shall appear requisite fully to elucidate the subject, and enable them to bring the whole to the view of the House in the most intelligible manner. It will not be in the power of Your Committee to adhere precisely to the course they have pursued in respect to the Indian Accounts; as upon many occasions recourse must be had to estimate, for the exhibition of certain results; but in every case the grounds of the calculations will be distinctly explained, that the House may judge of the correctness of the principles upon which they are made.

It is not however meant by this remark to question the propriety of the mode in which the Books of the Company at home have been kept, or to imply that the Accounts presented annually to the House under the directions of the Act, are not of a description to furnish the information intended by the Legislature. Your Committee, on the contrary, consider it due to the Court of Directors to state, that with respect to this branch of the Accounts, which is under their more immediate control, the provisions of the Act have been most punctually attended to, both as to the mode of Statement (which is upon a very general principle) and the time. The Accounts in question appear to have been prepared in strict conformity to the system under which the Company's affairs have been conducted, of combined Political and Commercial management, the separation of which has not been hitherto required.

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The Concern in CHINA being the most important branch of the Commerce of the Company, Your Committee will examine the employment of Funds in that Trade, before they review the effects produced by it upon the Home Treasury. The Expenses of the Settlement of the Island of St. Helena, which are principally defrayed by Supplies from England, will be next considered. By this process the enquiry into the state of the Company's Affairs abroad will have preceded that of the Home Treasury, and by a gradual course the combination of the whole, as originally proposed, will finally be effected.

The connection of the Company with China is entirely of a Commercial nature, and although any lengthened explanation of the principles upon which this highly important branch of their commercial economy is conducted may be superfluous, yet the peculiar nature of it prescribes the propriety of offering some general remarks for the information of the House.

The Trade with China has for a very long period formed a part of the exclusive privilege of the Company, and has been carried on upon principles conducive, in a very eminent degree, not only to the advantage of those embarked in it, but likewise to the interests of the British Empire in its Revenue, in the employment of its Shipping, and in a steady and continued demand for its Manufactures. It is nevertheless a fact universally known, that the Company have no footing whatever in China coming under the denomination of permanent; that the intercourse with the Merchants of that extensive Empire is very limited, being exclusively confined to a small Factory in the vicinity of the City of Canton, occupied by the sufferance of the Court of Pekin, under strict regulations, designating the parties with whom, and the manner in which the Trade is to be conducted. The Factory of Canton may therefore be considered as the place of mere occasional residence for the convenience of the Agents of the Company in their transactions with the Merchants, who are termed Hong Merchants, expressly licensed by the Chinese Government to have dealings with them. These Merchants are very limited in number, being in 1793 twelve, and in 1808 fourteen.

Appendix, N° 1.

The

The official designation of the Agents of the Company is that of Supra-Cargoes. They are united in one Commission, and generally the four Senior are termed the President and Select Committee, who are assisted in the transaction of the business of the Factory by the remainder, and by Writers and others holding subordinate appointments, the whole being under special covenants for the performance of the duties committed to them respectively. A description of the several persons thus employed is added to the Appendix. The residence of the Supra-Cargoes and their Assistants at the Factory is only during the season of their intercourse with the Chinese Merchants, for receiving and paying for the produce of the Country. The purchases of this produce used to be in part made by the barter of the Woollens and Metals consigned from England, and in part by Cash. But for some years this plan has been altered, and an absolute sale has been made of the Exports of this Country, the produce of which, combined with the other Funds of the Canton Treasury, is applied to the discharge of the demands of the Merchants of China, for the goods supplied by them.

Appendix, N° 1.

Appendix, N° 2.

The business of the Season being finished, and the ships laden and dispatched on their return to England, the Supra-Cargoes retire from the Factory to the Island of Macao, a Settlement belonging to the Portuguese, where they continue till the opening of the ensuing Season. The periods of the commencement and close of the Season are not distinctly laid down, being affected by various contingencies; and as to what is termed the official year according to the books of the Factory, Your Committee find that no precise period has ever been fixed for its definition; but the balancing of them has generally been governed by the conclusion of the Season, which has been most commonly in the months of February or March. The species of Coin made use of in the books of the Factory, are Tales, Mace, and Candarines, which are nominal. The common valuation of the Tale being at 6*s.* 8*d.* Sterling, will be assumed in the sequel of this Report.

The produce of the Chinese Empire, immediately the object of the trade of the Company, consists at present only of Teas, Silk, and Nankeens. In former years China-ware was purchased to a considerable amount, but was relinquished in consequence of the improvement of the British manufacture, which has superseded the necessity of the importation of that of China.

The extent of this branch of the Company's Commerce, with the result of it, and the Funds by which it has been carried on, will be brought into view in other parts of this Report. Your Committee will therefore only add in this place, that a considerable part of those Funds was produced by Exports from this Country in Woollens and Metals, carried to the utmost extent that, from the best information, it was conceived the market in China would admit.

An Account of the Expenses of the Factory of Canton having been annually presented to Parliament during the period to which the present enquiry is directed, Your Committee have thought proper to add to the Appendix a Statement comprizing in one view the whole of these Accounts. This Statement exhibits the Charges of the Factory, as far as relates to the Salaries, &c. and the accommodation of the Supra-Cargoes and others employed in the business of it, and the Expenses attending the receipt and delivery of the Goods imported and exported; but it should be remarked, that it includes the emoluments of the Supra-Cargoes in part only, the remainder being made up in England in full of the commission allowed to them on the sale of the goods; and that the amount of Charge as shewn in the Statement now adverted to, is uniformly added to the Invoice Price of the goods. There is, however, a further apparent Expenditure not included, which comes under the denomination of Loss, which will hereafter be more distinctly noticed.

Appendix, N° 3.

Your Committee having thus explained the principles upon which the Company's Commercial intercourse with China may be said to exist, and has been conducted, will examine this very important branch of the Concern as directly connected with the Financial Affairs of the Company in India and in England, together with the final Result in existing property, as it applies to the Factory at Canton exclusively, for the period in question.

The Sources from which the Funds realized in the Treasury at Canton were derived, are of two kinds; *first*, Supplies from the Indian Presidencies; *secondly*, Supplies from England.

The

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3d Report, p. 364. Appendix to 3d Report, Nos 15 & 16.

The former have already been brought to the notice of the House by Your Committee in their last Report, in which the net amount of the Supply to Canton by the Indian Presidencies was shewn, in order to account for the employment of the Funds which came into the Treasuries of these Presidencies. But it must be observed, that the Accounts from which that view was given, being necessarily and properly drawn from the books kept at the Presidencies of India respectively, will not be applicable to the purpose now in contemplation, without a more laborious investigation of the detail, on a comparison with the books of the Factory at Canton, than the time of Your Committee would admit, or indeed is at all required. It has therefore been thought proper to call for Accounts prepared from the Factory books, as affording the best means of attaining the end in view, viz. the Receipt and Application of the Funds of the Canton Treasury. By these Accounts, which are inserted in the Appendix, it appears that India is credited in those books for Supplies, by Bills of Exchange, Bullion, and consignments of Cotton, Sandal Wood, &c. to the amount of £. 4,946,393. and that India is debited for Returns by Canton in various ways, but principally by consignments of Bullion, which the necessities of the former required at the periods they were made, amounting together to the sum of £. 2,069,232; making a Balance in favour of India, or shewing the net Supply by India to have amounted to the sum of £. 2,877,161, which is less by £. 436,493 than the net amount stated from the Account in the Appendix to the Third Report, which was drawn from the books of the Indian Presidencies. This difference is principally to be attributed to the remittance of Bullion from England originally destined to China, but arrested in transitu and applied to the service in India, as adverted to in that Report, for which remittance Canton credited England and debited Bengal.

Appendices, Nos 4 to 9.

Appendix, No 4.

Appendix, No 5.

5d Report, pp. 262 & 364.

Your Committee having observed some transactions to have occurred between the Settlement of the Island of St. Helena and this Factory, think it right to notice them in this place. The Supply received from St. Helena amounted to £. 29,039, and the Consignments made to that Island to the sum of £. 110,736, making a balance in favour of Canton to the amount of £. 81,697.

Appendix, No 6.

Appendix, No 7.

The next object of enquiry relates to the Funds arising out of Supplies from England. Your Committee have added to their Appendix, an Account of the Amount for which England is credited in the Canton books during the period under review, which Your Committee will examine in connection with what has been debited by England, as appears by an Account inserted in the Appendix to their Third Report.

Appendix, No 8.

Appendix to 3d Report, No 5.

The Total Amount for which England is credited in the books of the Factory of Canton between 1792-3 and 1808-9, is £. 26,399,981. Of this sum £. 2,846,051 was in consignments of Bullion. The Debit by England on this article, from 1791-2 to 1807-8, amounted to £. 2,845,471. the difference between the Debit and Credit being £. 580.

The Bills of Exchange drawn by the Supra-Cargoes on the Court of Directors is the next article of Supply; England is credited on this account in the Canton books for £. 7,569,378, and debits for the payment of Bills of Exchange between 1793-4 and 1809-10 (the period in which the Bills drawn as above may be presumed to have become due) in the sum of £. 8,694,406, which exceeds the Credit above stated by £. 1,125,028, The explanation of this difference is, that the Credit first shewn is for the Amount actually drawn in China, calculated from Tales into sterling at the fixed or book rate of exchange of 6*s*. 8*d*. each; whereas the Amount paid in England for which China is debited, is the amount of the Bills in Sterling money at the actual rate at which they were drawn, which rate is a varying one, and generally exceeds the book rate. The excess from this circumstance will account for £. 996,434.; the remainder £. 128,594, is the Amount of Bills falling due and paid in England, which were not drawn in China within the period in question.

Appendix to 3d Report, No 6.

Appendix, No 10.

Your Committee have great satisfaction in observing, that a very large proportion of the means of carrying on the Trade with China, has been furnished by the export of the Manufactures and Metals of this Country. The Amount for which England is credited for Cargoes actually received in this period is stated at £. 15,947,439, which, on the average, is at the rate of £. 938,084.

Appendix, No 8.

These Exports form an important feature of the Commercial proceedings of the Company;

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Company; Your Committee have therefore minutely examined the extent of the Consignments to China, and the Result of them. The Account annexed to the 3d Report, lately referred to, shews the great efforts made by the Company for the promotion of the national interests in this respect, and that the value of goods exported, which in 1791-2 was only £. 629,169, and in the next seven years, 1792-3 to 1798-9, was on the average only £. 722,990, was on the average of the following ten years £. 1,154,140; exceeding the year 1791-2 by £. 524,971, and the average first shewn by £. 431,150. In several years the Export exceeded £. 1,200,000, and in the year 1803-4, it was more than £. 1,300,000. Appendix to 3d Report, N° 5.

That the Exports have been carried to the utmost extent of the demand, is fully established by an Account shewing the quantities annually indented for and exported, also by the advices from China, Extracts of which are inserted in the Appendix; from which it appears that although the various articles were disposed of by the Company, the Chinese purchasers were frequently under much inconvenience from want of a market, and their Stores being overstocked. It is also found that different trials made for the introduction of new articles, as Scotch and Irish Linens, and the coarser kind of Woollens, have failed of success. The cause, as to the latter article in particular, is in part attributed to the Duties levied on importation, which made no distinction between the finer and coarser sort of goods. Appendix, N° 11. Appendix, N° 2. Appendix, N° 13.

It is obviously necessary that the Treasury of Canton be furnished with Funds for the purchase of the Teas, &c. but in a Commercial point of view the mode of Supply by Exports has proved far from advantageous to the Exporters; for reckoning the Invoice price with the moderate addition of 10 per cent. to cover the Charges of every description, including Freight, an aggregate loss has resulted to a very considerable Amount. The net Loss on all transactions at the Factory is stated at £. 995,243. Appendix, N° 14.

The Debit by England for Exports in the years or seasons which may be supposed to correspond with the Credits in the Canton books, stated at £. 15,947,439, amounted to the sum of £. 16,136,190. The difference between this sum and the Amount credited as received is £. 188,751, of which £. 116,367 is ascertained to have been lost or captured. The remaining difference, £. 72,384, is supposed to be in the short deliveries of the Cargoes, which for the most part are chargeable to the Owners of the Ships. Appendix, N° 8. Appendix to 3d Report, N° 5. Appendix to 3d Report, N° 7.

There appear likewise in the Canton books, Credits to England on various accounts, amounting together to £. 37,113, which do not require any particular remark.

Combining the various Supplies stated to have been realized in the Canton Treasury, the following is the Result:

From India - - - - - -	£. 4,946,393	Appendix, N° 4.
From St. Helena - - - - - -	29,039	N° 6.
From England - - - - - -	26,399,981	N° 8.
The Total - -	£. 31,375,413	shews

the amount of Funds which were at the disposal of the Supracargoes between 1792-3, and 1808-9. Of this sum £. 2,069,232 was returned to India, and £. 110,736 disbursed on account of St. Helena, as already shewn. Appendix, N° 5. Appendix, N° 7.

In enquiring into the Disposal or Application of these Funds, it appears that the amount for which England is debited in the Canton books, is £. 27,583,054. Of this sum, £. 27,153,875 was in Consignments of the produce of China of the description already noticed, which exhibits the extent of the Company's Trade in this respect, and with the exception of the part lost or captured on the voyage to England, amounting to £. 344,579 may be considered as the amount brought to sale by the Company. Appendix, N° 9. Appendix to 3d Report, N° 47.

The remainder of the Debit on the Canton books under this head, amounts to £. 429,179, and is composed of Advances to Commanders of the chartered Ships, and on account of His Majesty's Service, &c. which is to be accounted for in England. Contrasting the Amount of the Supply by England, viz. £. 26,399,981. Appendix, N° 9. Appendix, N° 8.

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with that of the Return, which has been shewn at the sum of £. 27,583,054, a Balance will appear in favour of Canton, amounting to £. 1,183,073, which sum must have been furnished by the Funds received from the Indian Presidencies.

Appendix, N° 9.

It having been stated that the Funds at the disposal of the Supracargoes, amounted to £. 31,375,413 and that of those Funds £. 27,583,054 had been employed in the purchase of Investments consigned to England, and in sundry payments to be accounted for by the Concern in England, and that £. 2,179,968 was disbursed on account of India and Saint Helena, Your Committee will pursue their enquiry into the disposal of the remainder, amounting to £. 1,612,391.

Ibid.

It appears that the direct and established Charges of the Factory are uniformly added to the Invoice price of the Investments consigned to England, and that other Charges were incurred, and Losses experienced in the course of the management of the business, which were not so added. By an Account, which is inserted in the Appendix, it appears too that the amount of the Charges and Losses of the description now alluded to, was £. 995,243. The Loss in this instance is however only apparent as applied to the entire concerns of the Company, because the calculation is made after crediting England for goods imported from thence at the invoice price of them, which is charged with the addition of £. 1,449,767, being 10 per cent. upon the real cost. Adjusting this sum with the Loss above shewn, a Profit would be exhibited amounting to £. 454,524.

Appendix, N° 14.

The Balance of Stock in China in favour of the Company, in January 1792, was £. 687,906. In March 1809 it was £. 1,306,606; being an increase amounting to £. 618,700; adding this sum to the Charges and Losses, the total will be £. 1,613,943, which exceeds the Amount to be accounted for by £. 1,552; a variation which is not of sufficient importance to require particular investigation.

Appendix, N°s 15 & 16.

ST. HELENA.

The proprietary possession of the Island of ST. HELENA, the expense of which is next to be considered, has from a distant period been vested in the East India Company. In the reign of Charles II. it was granted as a port of refreshment for ships engaged in the India Trade, on their homeward-bound voyage, and transferred to the present United Company on their first incorporation.

N° 10. 6. Annual Accounts.

An Account of the Revenues of the Island, and the Charges incurred in its maintenance and defence, was annually laid before Parliament in the same manner as those of the other possessions of the Company. Your Committee being informed that some of those Accounts required correction, have called for an amended Account, shewing the Revenues and Charges during the seventeen years, from 1792-3 to 1808-9. This Account is inserted in the Appendix. It should however be here observed, that the books of this Island are closed on the 30th September in each year. According to this Account, the Civil Charges amounted to £. 236,369, the Military to £. 772,637, and the expense of Buildings and Fortifications to £. 71,908; making a total gross Charge of £. 1,080,914. The Revenues of the Island, arising from Rents, Farms, or Licenses, for the exclusive privilege of dealing in particular articles of consumption, and Customs, amounted to £. 14,256; so that the net Charge of the Island during this period was £. 1,066,658.

Appendix, N° 17.

The importance of this Settlement has occasioned the necessity of particular attention to its security, the effect of which, in increased Charge, is apparent on the view of the Statement now referred to, especially in the Military Expenses, and in the Fortifications. The increase of Charge is likewise to be attributed to additions made to the personal allowances of both the Civil and Military Servants of the Company. The net Expense of the year 1792-3, previous to the War, was £. 33,850, and it increased almost progressively till the year 1807-8, when the Amount was £. 102,437. In the next year it fell to £. 83,150. On the average of the whole period, the net Charge amounted to £. 62,744. But Your Committee having likewise enquired whether any further expense may not have been incurred in addition to what has been already stated, find that on the transactions more immediately Commercial, as the sale and issue of the various articles imported into the Island, a net Loss is stated on the books amounting to the sum of £. 48,540. The Account shewing this Result is added to the Appendix, and exhibits the amount of Profits in the several years, at £. 180,132, and the Losses at £. 228,672, producing the Result before stated. But the actual Loss is not to this extent, because the Invoice price of the Consignments from Europe was,

Appendix, N° 18.

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in common with the other Exports, calculated with the addition of 10 per cent. on the prime cost. ST. HELENA.

For the purpose of examining the mode in which Funds were derived for defraying the Expenses, Your Committee have called for an Account shewing the various Supplies received at St. Helena from England, India and China, during the period; also of the Supplies returned from the Island to those places respectively. By this Account it appears that the Supplies from England were, in payment of Bills of Exchange, £. 317,762, and in consignments of Goods and Stores, but mostly the latter, £. 865,137, together £. 1,182,899; which amount nearly agrees with the Debits by England in corresponding years, as stated in the documents inserted in the Appendix to the Third Report. The Supplies from the several Presidencies and Settlements in India amounted to £. 165,339, and from China to £. 99,018, from the Cape, &c. to £. 56,438; being a Total Supply credited in the St. Helena books, amounting to £. 1,503,694. The Returns debited in these books, were to England, for Supplies to His Majesty's and the Company's ships, and other payments to the amount of £. 98,213; to the Presidencies and Settlements in India, £. 50,018; to China, £. 29,039; to the Cape of Good Hope, £. 26,455; and to Sundries, £. 16,024. The Total of these Returns amounted to £. 219,749, and the net Supply derived at St. Helena was £. 1,283,945, the disposal of which sum is to be accounted for as follows: In liquidation of the net Charge above stated, £. 1,066,658; net Loss incurred, £. 48,450; together £. 1,115,198. Of the Amount then remaining, viz. £. 168,747, the sum of £. 106,803 is found in the increased property, by comparing the balance remaining in 1792 with that in 1809. The sum expended so as to cause an increase in Stores, &c. falling under the head of Dead Stock, amounted to £. 62,589, the application of which sum will cause the Disbursements to exceed the Funds now stated by £. 645. Your Committee do not deem it necessary to direct their further attention to the means of reconciling this small difference.

Appendix, N°s 19 & 20.

N°s 5 & 6.

Appendix, N° 21.

Ibid.

Your Committee now proceed to examine the ACCOUNTS of the TREASURY IN ENGLAND, or the General Result as it has affected the interests of the Proprietors of India Stock as well as those of the Public. It has already been observed that the Home Accounts presented annually to Parliament, in pursuance of the Act of 1793, are only two, denominated, "Annual Account made up to the 1st day of March (in each "year) containing the Amount of the Proceeds of the Sales of Goods and Merchandize "of the East India Company in Great Britain, and of their Commercial and other "Receipts, Charges and Payments, in Great Britain, under the several heads thereof;" and "A Statement of their Bond Debts, and Simple Contract Debts, with the rates of "Interest they respectively carry, and the Amount of such Interest, and the State "of Cash remaining in their Treasury, and other effects appertaining to the Company "in Great Britain and afloat." HOME ACCOUNTS.

The former of these Accounts contains the entire Receipt and Expenditure of the Cash of the East India Company in course of the year, including the Receipts and Payments on the account of Private Traders, which by the Act are to pass through the medium of the Company. As further observations will hereafter be necessary upon this point, all that is at present requisite is, a general explanation of the Account as it relates to the Company's Concerns exclusively. A cursory inspection of this Account will shew the Sources from whence the Funds were derived, and the mode in which they were applied in the conduct of the Affairs of the Company.

Your Committee have caused the whole of the Accounts which have been presented to the House from year to year, during the period under examination, to be arranged and drawn up in one General Statement, distinguishing the Company's Concerns from those of Private Traders. By this mode a view may at once be taken of the whole of the Cash Transactions of the Treasury in England, from the 1st March 1793 to the 1st March 1810, and the examination may be made how far the prescriptions of the Regulating Act of 1793, and of subsequent Acts, have been complied with. In order to render the view more complete, as well as to preserve uniformity in their enquiry, Your Committee have, according to the plan adopted in their Second Report in respect to the Indian branch of the Accounts, introduced a column shewing the Estimate produced by the Court of Directors in the year 1793, upon which the arrangements were made, and the expectations were grounded in reference to their financial Affairs in England. This Statement is added to the Appendix. The consideration of it under the heads into which it divides itself will necessarily lead

Appendix, N° 22.

Your

HOME ACCOUNTS. Your Committeee into some detail, although their observations are not designed to apply so much to the principles upon which the Commercial affairs of the Company are conducted, as to the Receipt and the Employment of the Funds in a financial view.

Your Committee have likewise caused a statement of the Debts and Assets to be drawn up, shewing at one view the Amount of them respectively during the whole of the period. It will be remarked both in the detail and totals, that the first and last years of the Statement are somewhat different from the Accounts originally presented by the Company. The differences are to be ascribed to their having obtained a more accurate comparison of the periods, by balancing the Accounts at corresponding dates, so that at each period a precise conformity as to the official year, both abroad and at home, should be established. The Home Stock Account delivered in 1793, was made up to January instead of March, and the adjustments of the Indian Accounts at various dates. The Stock Account in 1810, though balanced as to the Home Concerns to March, was made up in reference to the Foreign Concern at discordant periods. These adjustments of the foreign Accounts in both instances could not be avoided, from the necessity of calculating the Stock by Computation in the Home Accounts on the latest advices received at the time. The general State-
Appendix, N° 23. ment of the Debts and Assets thus corrected is added to the Appendix.

The Funds of the Home Treasury on the Company's account, exhibited on the
Appendix, N° 22. Receipt side of the General Statement first referred to are of various descriptions; the amount of the Sales of Goods from India and China; Monies raised upon the credit of the Company, on Bonds and on Capital Stock; Charges and Profit on Private Trade; Re-payments by His Majesty's Government on Advances and Disbursements by the Company on account of the Public, abroad and at home; and Receipts on sundry Accounts not necessary to be detailed. The Application of these Funds will be attended to in its proper place.

The first head of the Account which will be adverted to, shews the Amount received from year to year on the Sale of Goods, embracing one of the most prominent objects of the present enquiry and Report; viz. the whole of the Trade of the Company from India and China.

The consideration of this subject will naturally induce the examination of the nature, extent and result, of the Import Trade of the Company. It will likewise afford an opportunty of bringing into view the nature and extent of the Imports by Private Traders, or in the way of Neutral Commerce, &c. under the Act of 1793, and other Acts, by which the entire Sale Amount of the Imports into the port of London, from India and China, during the period in question, will be ascertained.

In the Account of the Amount of the Sales of Goods annually presented (as has been observed) to the House on distinct motions, a detailed description is given of the different species of goods which have been disposed of, distinguishing those sold on the immediate account of the Company, from those sold for Private Traders, or under the denomination of Prize Goods or Neutral Property. It having appeared to Your Committee that by drawing these Accounts as presented from year to year into a General Statement, the nature and extent of the Trade according to the Sale Produce during the whole period would be exhibited at one view; it has accordingly been
Appendix, N° 24. carried into effect, and the Statement will be found in the Appendix. A reference to it will shew the increase or decrease in the Sale Produce of each of the various Imports, and the fluctuations in each year. Your Committee have added also the Estimate of the produce of the Sale of the Company's Goods according to the expectations entertained in the year 1793, in which of course no view could be given upon this principle of what might be sold for the account of Private Traders.

Reserving many remarks which are suggested by the inspection of the detail of this Statement for other parts of the Report, Your Committee will content themselves here by stating, in respect to the extent of the Trade, according to the Sale Produce of the Goods, that from 1793-4 to 1809-10, that of the Company's Goods exclusively amounted to £. 103,028,600; of Private Goods, to £. 33,991,256; and of Neutral and Prize Goods, to £. 3,803,601. The Total, £. 140,823,457, is what upon this principle may be taken as the extent of the Sale Amount of the Import Trade from India and China during the period of seventeen years, exclusive of the value of Saltpetre delivered by the Company to the Board of Ordnance under special

contract

contract. The various articles detailed in the Statement itself will shew the nature of the Trade. HOME ACCOUNTS.

The Amount received into the Treasury of the Company, on account of the Sales of their own Goods, is shewn, by the Statement adverted to first, to have been £. 103,353,633. which is more than the gross produce just stated by £. 325,033. To account for this excess, it is to be observed that the Payments made into the Treasury include what remained due on the Sales which took place in the year 1792-3, and were exclusive of what remained unpaid on those of 1809-10. The readiest mode of accounting for the difference above shewn is by an adjustment taking in these Balances. Appendix, N° 22.

The Sales amounted to - - - - - -		£. 103,028,600
There remained due in March 1793 on former Sales, exclusive of Private Trade -	£. 616,190	Appendix, N° 23.
There remained unpaid of the Sales of 1809-10 - - - - -	258,351	Ibid.
Difference - - - - -		357,839
Total computed to be received - - -		£. 103,386,439
Actually received - - - - - -		103,353,633
The remainder - -		£. 32,806

is the difference between the computed Demands and the actual Payments, respecting which an exact agreement between the amount of the Sales and the Receipts is not to be expected on various accounts, but particularly on that of Re-sales, which are occasionally made in consequence of purchasers not fulfilling the conditions of the Sale. It is satisfactory however to find in so extensive an amount the deficiency so small as that now stated, being only 7½*d.* per cent. which Your Committee cannot but observe suggests an impression highly favourable to the management of this branch of the Commercial Concerns of the Company.

The Receipts on Sales made of Private Trade and Neutral, &c. Goods, compared with the Sale Amount, is reserved for consideration in another part of this Report.

Your Committee having shewn the nature and extent of the Trade of the Company, will next proceed to the examination of the Result of it upon their Finances, or in other words of the Profit derived from it. This point, in so far as the Trade from India is concerned, has led to such variety of opinions, and has been the subject of so much controversy amongst those whose general information on Commercial subjects and particular acquaintance with the Trade in question gives their opinions great authority, as to render any conclusion that may be offered a matter of considerable delicacy, it being hardly possible that any decision between the conflicting parties should escape objection.

It would be obviously hopeless to arrive at any determination respecting the Profit alluded to, from the Statements already the subject of discussion, as they only shew the Sales, the Receipts and the Payments made, with the Proceeds, as a simple Balance of Cash from year to year, according to the system upon which the Company's Concerns have been uniformly conducted; which, owing to its being so intimately involved with the affairs of the Territories in India, cannot be properly termed a mere Commercial one. This circumstance necessarily imposed modes of arrangement and management most conducive to the interests of both. The combination of these interests having so repeatedly been brought to the notice of the House, Your Committee only here make a reference to it in order to justify the necessity of resorting to calculations upon Estimate, for the purpose of affording any intelligible view of the Result or Profit upon the Import Trade of the Company from India and China.

Your Committee are fully aware of the objections that may be started to this mode of calculation, if it be contemplated on principles abstractedly Commercial, in as much as, upon those principles, the Profit or Loss upon Commercial adventure, ought to be ascertained with strict precision; but they trust that the observations already made will explain why this is absolutely impracticable, and those observa-

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tions will be admitted as suggesting a sufficient excuse for the mode which they feel themselves under the necessity of adopting, unless what in their judgment is a very material feature of their enquiry should be entirely passed over.

It may not however be improper to remark, in more detailed illustration of the necessity of having recourse to calculation by estimate, that the Shipping employed by the Company have, in conformity with their system, been for the most part, during a very long period, constructed for Warlike as well as Commercial service; and have been frequently, and in fact constantly used for Political purposes, either in conveyance of Troops and Military Stores, or in Expeditions against the Possessions of the Enemy. The part of the Freight therefore chargeable to the Trade can only be ascertained by estimate. Further, a practice has prevailed, whether correct or not Your Committee do not pretend to determine, of charging the largest proportion of the whole Freight of the voyage to the homeward-bound trade. The Charges also directly appertaining to the Trade are so interwoven with those of a Political nature, that it would be extremely difficult to make a separation; it has been therefore the practice to calculate a certain part of the General Charges in England as Commercial, assuming 5 per cent. on the Gross Sale Amount of the Goods as the fair proportion so chargeable. The difficulty of ascertaining the particular Fund from which the purchase of the Goods was made, might likewise be mentioned, from the effect which would be produced upon the Invoice price of them in the rate of Exchange.

From these several causes, but more particularly from those applying to the Freight and Charges, such difficulties have ever existed in the way of calculating the Profit or Loss on the Trade upon actual Accounts, that the custom has obtained of shewing them upon estimate. Estimates of this description have, on many occasions, been laid upon the Table of the House, and particularly on the renewal of the Company's Charter in 1793. So late as the Session of 1810, the Court of Directors inserted in the Appendix to an Exposition of the state of the Company's Finances, a computation of the Profits upon the Trade, drawn upon similar principles. It must be remarked, however, that the Invoice price of the Goods, in the several documents now adverted to, is calculated with reference to the Exchange on such part of the purchase as was made by Monies procured for Bills upon the Company in England.

Appendix to Exposition, B. see. 2d Report, p. 65.

As the Result proposed to be shewn, cannot therefore be ascertained otherwise than upon estimate, the attention of Your Committee has been particularly directed to the principle to be observed in the framing of such Estimate. In respect to the Freight and Charges upon the goods, they do not at present see reason to depart from the course usually pursued; but as regards the Invoice price of the goods, upon every consideration connected with the plan which has been laid down in the present enquiry, and as applicable to the general combination proposed to be made of the Result of the Financial operations abroad and at home, it is desirable that the Disbursements from the several Treasuries in India and China, for the purchase of Goods, as shewn in the Invoice Amount of such as were brought to sale, should uniformly be converted into Sterling money at the same rate of exchange used in the several Accounts that have been hitherto the objects of examination.

This mode of calculation Your Committee readily admit is liable to observation, and perhaps exception, because according to the rates of exchange thus used, an unfair view might be said to be given of the outlay of money in the purchase of the goods, in so far as those purchases were made by money raised by Bills upon the Company, in which case the real exchange at which the Bills were drawn and paid, should be the rate used in computing the Invoice price. The only method by which this objection is to be met, is by ascertaining the difference between the Amount of the Bills drawn, calculated at the rate now assumed, and the Amount actually paid. This difference would be a fair deduction from the Profit upon the Sales. As to China, the whole would be deducted; but as to India, considerable difficulties would be in the way of distinguishing the Bills drawn for Commercial, from those drawn for Political purposes.

These observations Your Committee trust will explain the obstacles which present themselves in the way of this part of their enquiry, and evince the necessity of estimate in order to furnish the information desired. They have therefore added to the Appendix, an Estimate of the Profit upon the Trade from India and China respectively,

Appendix, N° 25.

rspectively, from 1793-4 to 1809-10 inclusive, calculated upon the principles now adverted to; also an Account of the Amount of Bills drawn from India and China, paid by the Company within the same period, compared with the Amount of such Bills, converting the Foreign Coins into Sterling money at the exchanges used in the calculation of the Invoice price in the Estimate. HOME ACCOUNTS. Appendix N° 10 & 26.

Your Committee will introduce in this place an Abstract of the Totals of the various heads detailed in the Estimate, and the Result ultimately shewn, with such observations thereon as have been suggested by their examination.

	INDIA.	CHINA.	TOTAL.
	£.	£.	£.
Invoice Amount or Prime Cost of the Goods sold by the East India Company, from 1793-4 to 1809-10 inclusive - - - -	23,060,334	27,157,066	50,217,400
The Customs paid from the Company's Treasury on those Goods - - - - -	5,553,954	265,524	5,819,478
The Expense of Freight estimated to have been paid upon them - - - -	8,724,258	10,886,017	19,610,275
The Charges estimated to have been incurred in England, computed at 5 per cent. on the Gross Sale Amount - - - - -	2,240,594	2,894,815	5,135,409
Total Cost and Charges - -	39,579,140	41,203,422	80,782,562
The Gross Amount of the Sales is shewn to have been - - - - - - - -	44,841,680	57,896,274	102,737,954
From which, deducting the Cost and Charges, a Profit is exhibited in the Sum of -	5,262,540	16,692,852	21,955,392

The Amount produced by the rate of exchange at which the Foreign Coins are converted into Sterling in the column of the Prime Cost of the Investments, cannot, for reasons alaeady assigned, be assumed as exhibiting a correct view of the actual cost of the goods to the Company, as far as they have been purchased by Funds raised on Bills drawn upon the Court of Directors. With respect to the part consigned from India, it is not practicable to ascertain with precision the Amount of the Funds applied to the purchase of the goods which were derived from this source. The amount of Bills of all descriptions drawn from thence during the period in question was, according to the exchange in the Estimate, £. 13,995,920; the sum actually paid on those Bills was £. 14,516,719, exceeding the first calculation by £. 520,799. Assuming, however, the Amount of this excess to be Commercial, the propriety of which is doubtful, the Indian Prime Cost would be *pro tanto* increased, and the Profit of course equally diminishsd. Appendix, N° 26.

As to the Consignments from China, the same difficulty does not exist; the transactions of the Canton Treasury being totally Commercial, the entire amount of the Bills drawn by the Supra-Cargoes must be supposed to have been applied to the purchase of the goods, and consequently the whole of the difference arising, upon the principle now under consideration, is chargeable to the Trade, and is an addition to the Prime Cost. The Amount of the Bills drawn, according to the exchange in the Estimate, was £. 7,569,944; and the sum actually paid on those Bills was £. 8,566,378, consequently the Invoice price will be increased and the Profit lessened in the sum of £. 996,434. Appendix, N° 10.

The total deduction to be made from the Profit exhibited in the Estimate, will be found to amount to £. 1,517,233; so that the net Profit will then be £. 20,438,159; which is the sum to be assumed as the Result of the homeward-bound Trade of the Company, in so far as it has been productive of Funds in aid of the general operations of the Treasury in England.

The Result thus shewn is merely the Profit upon the Goods in one view. The entire of the Commercial Profits of the Company, and a General Result on the whole of their Commercial Concerns, is a question far more extensive, which it is intended in another part of this Report to consider, and to submit to the House the best view that the documents procured by Your Committee will admit, in order to shew what may be supposed (upon principles which will be explained) to have been the powers of

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of the Commerce as applied to its own immediate Concerns during the period in question.

The partial view already given of the Profits being purposely confined to their effect at home, the Disbursements in India termed Commercial Charges not added to the Invoices, amounting to £. 2,916,279, have not been taken into the present calculation; they will however be brought to account hereafter.

Appendix to 3d Report, N° 12.

The nature of these Charges has been adverted to in the Third Report of Your Committee, as well as the duties of the Boards of Trade, and the Officers under them at the several Presidencies, the Pay and Allowances of which Departments they include. It is clearly just that the largest proportion of the sum now stated, should be deemed a Charge upon the goods purchased in India under the superintendence of these Departments, and from being in fact an addition to the Invoice cost of the goods, must tend, *pro tanto*, to diminish the Amount assumed as the Profit on the Trade; but the difficulty of determining the sum that may be so charged to the goods exclusively, is great, if the general duties of the Boards of Trade is taken into consideration. These duties, including the direction of the manufacture of Salt and Opium at Bengal, the Customs at that Presidency, and in part at Madras, cannot be considered as exclusively Commercial, independent of the consideration that the Marine Department, and the business of providing Shipping for Political purposes, are under its conduct.

For a more detailed explanation of the various functions imposed on these Departments, Your Committee beg leave to call the particular attention of the House to a Statement delivered in by one of its Members, and inserted in the Appendix.

Appendix, N° 27.

The examination of the detail of the Estimate from which the Result upon the Company's Trade has been produced, renders some further explanation requisite; and first, in reference to the general connection of this Estimate with the Statement which has been before referred to, in order to shew the nature and extent of the Trade as exhibited by the gross produce of the Sales, that the difference between the produce thus stated, and the Amount in the Estimate, is in part to be ascribed to the effect of re-sales, and in part to the sale of Rice and Wheat not brought to account in the Estimate.

The extent of the Trade from India and China has been shewn by the produce of the Sales of the goods from thence. The extent of this Trade, according to the sum annually embarked in it, so as to produce this Sale Amount, is to be ascertained by reference to the Estimate now brought forward, by which the Prime Cost of the goods imported from India and brought to sale, appears to be £. 23,060,334.; adding the difference in the rate of Exchange £. 520,799, the Total is £. 23,581,133, and is the Amount employed during the seventeen years in the purchase of goods from India, and brought to sale, being on an average £. 1,387,125.

Appendix, N° 25. N° 26.

The Prime Cost of goods imported from China was, on the same principle, £. 27,157,066; difference in rate of Exchange £. 996,434; Total £. 28,153,500, which is on an average £. 1,656,088.

Appendix, N° 25. N° 10.

The whole of the Amount so employed during the period, is £. 51,734,633, and shews the extent of the Trade upon this principle, from whence it will result that the annual Expenditure for the purchase of goods from India and China, as far as they have been brought to sale in England, was upon an average £. 3,043,214.

It will be remarked that after the year 1798-9 the Customs stated in the Estimate to have been paid upon the goods imported from India, amount to much less than in former years. Your Committee having examined into the cause of this difference, find that it is not to be imputed to a positive defalcation in the Duties levied on the importation of goods from India, but to an alteration in the mode of their payment, in consequence of an Act passed in the year 1799, intituled, "An Act for permitting "certain Goods imported from the East Indies to be warehoused, and for repealing "the Duties now payable thereon, and granting other Duties in lieu thereof."

Cap. 59.

An explanation of the particular causes which led to the passing of this Act, is to be found in several documents already upon the Table of the House, which were presented and printed in pursuance of their Orders of 12th, 15th and 18th June 1801. These documents comprize a Memorial from the Directors of the East India Company to the Lords of the Treasury, dated 7th May 1797, on the subject of regulating

regulating the Duties on East India Goods, with sundry Papers annexed; also a Memorial of the Merchants and principal Agents in England for persons residing in the East Indies, to the Lords of the Treasury, dated May 1797, setting forth the advantages that would arise from lowering the Duties on East India Goods; and another Memorial of the Merchants, Buyers of Goods at the East India Company's Sales for exportation, to the Lords of the Treasury, dated the 31st May 1797, stating their entire acquiescence in the reasonings contained in the Memorial of the Court of Directors. The principal objects of the respective Memorialists appear to have been the removal of some serious impediments to the effect intended to be produced by the Regulating Act of 1793; by which removal such a facility would be afforded to the export of India Goods to the Continent, as effectually to maintain a competition in the markets with Foreign Traders. Circumstanced as the Trade was, the purchaser of the goods at the Sales was obliged to employ a capital to the extent of the Sale price, including the Duties payable on them, a drawback being returned on their exportation. Some advantage was likewise expected to be derived as to the goods sold for home consumption. Home Accounts.

The proposition of the Court of Directors thus acquiesced in by all the parties interested in the Trade, was that all goods from India and China, except Tea, should be allowed to be imported and warehoused without being subject to any Duty till sold, and then to be subject only to a positive Duty of 2 per cent. on the Sale Value, to be paid by the Company out of the Sale Price, and to remain with the Crown whether the goods were exported or not. The goods taken out of the warehouse for home consumption to be subject to the amount then payable, as also to the 2 per cent. additional Duty.

Such were the general principles upon which the Act above adverted to was founded; and the sum inserted in the column of Customs upon the goods since the time of passing the Act is to be considered as the Amount paid from the Company's Treasury upon those principles, exclusive of the Duty upon Tea, but of course is not to be looked upon as the entire Revenue derived from the Company's Trade, the remainder being paid by the purchasers on clearing the goods for home consumption.

The principle upon which the Freight of the goods is estimated has been already adverted to, it only now remains again to remark, that it is doubtful whether it is perfectly correct to charge more Freight upon the Imports than actually belongs to them, because the accuracy of the Result, as applicable to them exclusively, is thereby questionable.

The Charges being estimated at 5 per cent. on the Gross Sale Amount, as already stated, certainly bears the appearance of an arbitrary calculation, and in fact may be so considered. It should however be here observed, that from an anxiety to ascertain how far the calculation thus made has been justified by the Charge actually incurred within the period, Your Committee have called for an Account of the portion of the sum disbursed, under the general head of Charges Merchandize, which may justly be considered as chargeable to the Commercial branch of the Company's affairs at home. The Total of these Charges on the goods in the Estimate is £. 5,135,409. The Total of the adjusted Commercial Charges is £. 5,969,786; respecting which it is to be observed, that from the Company incurring many Charges of a Commercial nature exclusive of those directly on their Imports, it may be inferred that the proportion thus calculated upon those Imports is not far from a correct one. Appendix, N° 28.

In drawing this branch of their Report to a conclusion, Your Committee cannot help offering to the House the remarks that naturally suggest themselves on a comparison of the actual extent of the Trade of the Company, according to the Produce of the Sales, with the Estimate of the same which was presented to the House previously to passing the Act of 1793; also on the comparison of the Prime Cost of the goods, and the Profit during seventeen years, according to the Estimate now produced, with the Estimate last adverted to.

The extent of the Trade, according to the Sale Produce, was estimated in 1793 as follows: Appendix, N° 29.

India - - - - - - - -	£. 2,314,900
China - - - - - - - -	2,673,400
Total - - -	£. 4,988,300

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The Trade from India is from its nature far more liable to be affected by contingencies than that from China, and especially from the circumstance of a very material part of the goods being purchased at the Sales in England for exportation. The operations of the Act of 39th of Geo. III. already adverted to, for warehousing the goods, may be supposed to have produced some effect upon the Gross Produce of the Sales, which in the Estimate of 1793, and till the year 1798-9, included the whole of the Customs payable upon the goods. The extent of the Sale Amount from the years 1793-4 to 1796-7 considerably exceeded the Estimate; it fell below it in 1797-8, but in the next year it was more in a twofold degree, and from 1799-1800 to 1801-2 a considerable excess was maintained; from that period till the year 1808-9 a diminution is exhibited, but in 1809-10, the last year of the Account, a revival again appears.

Appendix, N°25.

The extent of the Sale Produce of goods from India on the seventeen years, is on the average £. 2,637,746, exceeding the Estimate by £. 322,846.

The Amount of the Sales of goods from China does not exhibit so much fluctuation as that from India. In three years, 1793-4, 1796-7, and 1797-8, it was below the Estimate; but in 1794-5 and 1795-6 it was above, and from 1798-9 to 1809-10 the excess was considerable in each year. On the average of the whole seventeen years, the Amount was £. 3,405,663, being more than estimated by £. 732,263.

The Gross Produce of the Sales was estimated in 1793 at £. 4,988,300, as before stated. The average of the seventeen years was £. 6,043,409, which exceeds the estimated Amount in the sum of £. 1,055,109.

In the Estimate of 1793 the calculation of the Prime Cost of goods was made upon a rate of exchange different from that in the Estimate with which it is to be compared; and the Charges are proportioned at six instead of five per cent. upon the Sale amount, as in the latter Estimate; and considering that the comparison proposed could not be correctly made without some alteration, Your Committee have caused an Estimate to be prepared, calculating the Prime Cost at the rates of exchange, and the Charges according to the principle required.

Appendix, N° 29.

The Result drawn by the Estimate in 1793 was on a calculation including the whole of the Customs, and on a Peace Freight; whereas in the Estimate of the subsequent years, the whole of the Customs is only included for a part of the period, and the Freight is almost universally upon the principle of a War Freight, the difference of which must have affected the Result in those years, but to what extent it is impossible to determine.

The extent of the Trade estimated in 1793, as to the Prime Cost of the goods, was

India - - - - - - -	£. 1,121,300
China - - - - - - -	1,388,531
Total - -	£. 2,509,831

In the several years from 1793-4 to 1805-6 the Prime Cost of goods from India brought to sale considerably exceeded the Estimate, with the exception of two years only, 1797-8 and 1804-5, which were below it in a small Amount. In the years 1806-7 and 1807-8 this Trade suffered a considerable depression, but recovered in 1808-9, and in 1809-10, the last year of the Account, the Prime Cost again exceeded the Amount originally estimated. On the average of the seventeen years, the extent as to Prime Cost was £. 1,356,490, being more than estimated by £. 235,190.

Appendix, N° 25.

As to China, the years in which the Prime Cost fell short of the Estimate, were 1793-4, 1796-7, and 1797-8. In all the other years an excess is shewn, and frequently to a considerable amount; and the average of the seventeen years is £. 1,597,474, being more than the Estimate by £. 208,943.

The average Prime Cost on the whole Trade is £. 2,953,964, being more than estimated by £. 444,133.

The

The Result or Profit estimated to be produced on the scale of the Trade in immediate prospect when the Estimate of 1793 was framed, was — Home Accounts.

		Appendix, N° 29.
India - - - -	£. 267,615	
China - - - -	636,919	
Total - -	£. 904,534	

The Results on the Trade from India appear to have been exposed to fluctuations in an extraordinary degree. During the five years 1793-4 to 1797-8, the Estimate of 1793 was far from being realized, with the exception of 1794-5, when it was exceeded. From 1798-9 to 1804-5 the Profit again exceeded the Estimate considerably, and in the year 1801-2 to the Amount of £. 647,494; but in 1805-6 it fell off, and in the two following years, the Trade was carried on with a loss. The years 1809-10, however, exhibited a more favourable view, by an excess. The average Profit on the Trade from India during the whole of the period was, on the principles now assumed, £. 309,561, exceeding the Estimate of 1793 in the sum of £. 41,946. Appendix, N° 25.

The Result or Profit exhibited on the Trade from China has been much less affected by the contingencies of the times than that from India, notwithstanding the additional Duties which the exigencies of the Country have imposed upon it. These Duties are not stated in the Estimate now referred to. It however appears that in the first five years the Profit upon this Trade was not so regular and steady in amount as the extent of it, both in Prime Cost and Sale Amount, warranted the expectation of. In 1795-6, indeed, the Estimate of 1793 was considerably exceeded, in the following year the excess diminished, and in 1797-8 the Profit was below it.

From the year 1798-9 a great improvement is exhibited, the Estimate being exceeded in several years, particularly 1808-9 and 1809-10, to a large Amount. The average Profits on the China Trade on the seventeen years was £. 981,932, exceeding the Estimate by £. 345,013.

The average Profit on the whole of the Trade from India and China was £. 1,291,493, exceeding the Estimate by £. 386,959.

Your Committee feel it needless to explain particularly the fluctuations in the Trade from India, which are sufficiently accounted for by a reference to the occurrences of various descriptions incident to the existence of war both in India and Europe; and it is with some satisfaction they observe, that in the course of a period the most eventful that has perhaps ever occurred in the political history of the world, the expectations entertained at the commencement of it have not been in a greater degree disappointed, and that at the close of it, a Result is exhibited far more favourable than that of the year 1793-4, with which it began.

The item of Receipt next to be noticed is that for Saltpetre delivered to the Board of Ordnance for the public service, under the directions of the Act 31st George III. cap. 42. The value of the Saltpetre so delivered is not included in the General Amount of the Sales of Goods, but the sum paid for it must be considered as so much in addition to the Trade of the Company from India.

The sum received from the Board of Ordnance, for the Deliveries between the years 1793-4 and 1809-10, is stated to have amounted to £. 961,941. The Company were bound by the Act of Parliament to reserve and deliver to the Board of Ordnance, Saltpetre to the extent of 500 tons annually, at the average prices at which it was put up at their public sales. Your Committee have called for an Account of the Result produced by this transaction upon the Finances of the Company, as the amount shewn in the Statement is merely the sum actually paid for the article within the period. By this Account it will be observed, that with the exception of the Prime Cost and the Amount receivable, it is necessarily drawn up upon estimate. During the period in question, it is calculated that the Company have sustained a loss, by supplying the Government with this article, to the Amount of £. 436.689, or on an average of £. 25,687 per annum. The delivery in some years was below the Amount prescribed, and in the year 1802-3, a year of peace, there was none issued; but in consequence of the increased demand of war, the anticipations by Government have created a very considerable excess, so that upon the whole, the issue originally fixed at 500 tons has been carried to an average of 1,456 tons annually. The data upon which the Loss Appendix, N° 22. Appendix, N° 30.

has

Home Accounts.

has been thus calculated, will appear in the Account referred to. The Prime Cost is taken from the Amount actually paid, the Customs, Freight and Charges, according to the expense computed to attach to the article, and the Sale Produce at the sum receivable from the Ordnance Board, of which £.961,941 has been already paid. It is remarked in a Memorandum added to the Account, that a new agreement has been entered into by the Company with the Board of Ordnance, for a supply of Saltpetre upon a considerably enlarged scale, at an increased price.

Your Committee now proceed to consider the Amount received for Charges and Profit on Private Trade, which was £.2,440,937.

Appendix, N° 22.

This head of Receipt is not to be assumed as entirely a Profit, because it is in part a reimbursement of the expense incurred upon the Goods of Privileged and Private Traders, from the time of landing them to their final delivery from the Warehouses, either to the original Owners or Consignees, or to the Purchasers. These transactions, in reference to the Privileged Traders, originated at the time of passing the Act of 1793, when enlarged facilities were granted to individuals to participate in the commerce of the East, this Charge was then reduced from 7 per cent. to 3 per cent. to be levied as a Duty or allowance upon the Gross Sale Amount of all Imports by Private Trade, over and above the Freight chargeable on the same. The expenses of this description actually incurred by the Company upon these goods, being for the most part blended with their General Charges, it is not practicable to state with accuracy the net advantage accruing from this species of agency. It should however be remarked, in explanation of the excess which is apparent beyond what would arise on the Gross Sale Amount of Private Trade goods in the manner directed by the Act, that this head of Receipt includes likewise certain dues the Company receive upon goods imported under an indulgence to the Commanders and Officers of their chartered Ships, which are calculated at various rates.

Act 33 Geo. III. cap. 52. sect. 99.

The sum stated to have been received from Government for Interest, amounting to £.629,225, is the Interest on what remains due from the Public to the Company on what are called East India Annuities, which sprung from Loans from the Company to the Public, made from time to time in consideration of renewals of their exclusive privilege. The Principal Sum of these Annuities was in the year 1750, £. 4,200,000, bearing an Interest of 3 per cent. per annum. Under powers for that purpose granted by the Act of 26 George III. cap. 62. these Annuities were sold by the Company to the Amount of £.2,992,440. 5*s*. reserving the sum of £. 1,207,559. 15*s*. yielding an Interest of £. 36,226. 15*s*. 10*d*. The management of the Annuities, as to the payment of the Interest, was vested in the East India Company, and an allowance on that account was made by the Public up to the years 1793, when an Act was passed transferring the whole to the Bank; and the Principal Sum now remaining due to the Company on these Annuities, viz. £.1,207,559. 15*s*. is the Amount payable by the Public on the determination of the Charter of exclusive privilege, a notice respecting which was given to the Company during the last Session of Parliament.

Appendix, N° 23.

Act 33 Geo. III. cap. 47.

Votes, 4th April 1811.

The Receipts from Government, in payment of Advances and Supplies to the service of the Public, having been so amply discussed in the Reports of Your Committees in 1805 and 1808, Your Committee do not feel it necessary to dwell on this head, nor do they deem it requisite to do more than merely mention the other head of the Receipts from Government for the purchase of Hemp in India for His Majesty's Service.

Appendix, N° 22.

Ibid.

The sum stated to have been received upon the Loyalty Loan, amounting to £. 1,727,122. is the Sale Produce of the Portion of that Loan which became possessed by the Company as Subscribers. The payment side of the Account shews the Amount of the Advance upon this account to have been £. 1,835,000; consequently, on this view, a Loss was incurred by the transaction, amounting to £. 107,878.

Passing over the several other subordinate heads of Receipt, as not requiring particular notice, Your Committee proceed to examine the Funds which were raised upon the Credit of the Company, the first of which is the Receipt on the increase of the Capital Stock, amounting to £. 2,027,295. The Capital Stock of the Company, at the commencement of the year 1793, amounted to the sum of £. 5,000,000, bearing an Interest of 8 per cent. per annum. By the Act of the 33d of His present Majesty, cap. 47. sect. 8. & 13. the Company were empowered to increase their Capital

Appendix, N° 22.

Capital in the sum of £. 1,000,000, to be subscribed and paid for at the rate of two hundred pounds for every one hundred pounds of Capital, or at such other rate as the Court of Directors of the Company, with the approbation of the Lords of the Treasury, should direct. And in another Act of the same year, cap. 52. sect. 111 and 124, the Dividends or Interest payable upon the Capital was increased to the rate of ten and a half per cent.; a principle was also laid down in the said Act, by which, after the specified appropriations of the net proceeds of the Company's affairs should have been satisfied, the remaining proceeds were to be applied to the establishment of a Fund, as a guarantee to the holders of Capital Stock, to the extent of Twelve millions Sterling; but as the state of affairs never has been such as to admit any payment on account of this Fund, any remark on the subject would be superfluous. Home Accounts. See Document printed by Order of 24th March 1806.

The Amount above stated is the only sum received on the increase of the Capital Stock of the Company during the period in question, notwithstanding permission was granted by the Act of the 37th of His present Majesty, cap. 31. to increase the Capital then standing at six millions, by raising two additional millions upon the same conditions as those which applied to the existing Capital by the Act of the 33d, cap. 52.

One of the stipulations of the Act of the 33d, cap. 47. was, that of the Money so to be raised, a part was to be reserved for the purpose of reducing the Bond Debt of the Company to the sum of £. 1,500,000; and certain modifications or restrictions have, by subsequent Acts, been imposed upon the increase of Capital allowed under the Act of the 37th, which, as relating to the extent to which the Company are allowed to use their Credit in raising a Loan on Bonds, will fall more properly under consideration with the enquiry into the state of their Bond Debt. Sect. 14.

The sum stated to have been received on the issue of Bonds during the whole period has amounted to £. 7,081,800. This is, of course, the accumulated Amount of issues and reissues from year to year. The Total Amount of Bonds paid off and paid in upon the Sales, shewn on the payment side of the Account, is £. 5,373,199; the difference between this sum and the above is £. 1,708,601, and is the Amount in which the Principal of the Bonded Debt appears to have been increased on the 1st March 1810, by the exercise of the powers vested in the Company to raise Monies upon this species of security by the Act above adverted to, also by one subsequently passed in the year 1807. Appendix, N° 22.

When by a provision of the Act of the 33d of the King, cap. 47, a portion of the sum raised on the Capital Stock created under that Act was directed to be reserved for the purpose of reducing the Principal of the Bond Debt of the Company to the sum of £. 1,500,000, a power was at the same time vested in the East India Company, with the consent of the Board of Commissioners for the Affairs of India, to make an addition to the above Amount to the extent of £. 500,000. The maximum of the Bond Debt, as allowed by this Act, may therefore be taken at £. 2,000,000. In March 1793 the Principal Sum owing by the Company on Bond was £. 3,200,000. In the course of the year 1793-4 the sum applied to its liquidation amounted to £. 1,028,475; but after carrying the provisions of the Act into effect to the extent of £. 1,150,775, the state of affairs rendered an application to Parliament necessary. This led to the passing of the Act of the 34th of the King, cap. 41, which relieved the Company from further payment, in consequence of the preceding Act directing the application of Monies arising from the Subscription to the Capital Stock to the reduction of the Bond Debt to £. 1,500,000, by allowing the continuance of it at £. 2,000,000, at which amount it was fixed. This Act also provided, that with the approbation and consent of the Board of Commissioners for the Affairs of India, the Company should be empowered to borrow for the purposes of their Trade, any further sum or sums of Money on Bond, not exceeding in the whole one million; so that in fact the maximum of their Bond Debt was then extended to three millions. Act 34 Geo. III. cap. 41.

It does not seem that the Company have availed themselves of the powers granted *under this Act to the full extent.* From 1796 to 1804 their Bond Debt was *frequently less than £. 1,500,000, and never reached £. 2,000,000.* In 1805 it was £. 2,396,575, in 1806 £. 2,582,375, and in March 1807 £. 2,882,775. In the latter year an Act passed, enabling the Company to raise a further sum upon Bond to the extent of two millions, instead of adding one million to their Capital Stock of the 47 Geo. III. Sess. 2. cap. 41.

HOME ACCOUNTS. two permitted to be added under the Act of the 37th; and it was enacted that Monies produced by any addition to the Capital Stock to be thereafter made, should be first applied to the reduction of the Bond Debt, at the rate of £. 200 for each £. 100 Capital, till that Debt should be again reduced to £. 3,000,000. By this Act the extent of the Bond Debt is limited to £. 5,000,000. The outstanding Bond Debt on 1st March 1810 was £. 4,900,000, being an excess beyond its amount in 1793 in the sum of £. 1,700,000. By the Act of the 51st, cap. 64. the Company have been again allowed to borrow a further sum on Bond to the extent of two millions, and the provisions of the Act of the 47th, cap. 41, prescribing the application of monies which might be raised by the increase of Capital Stock in reduction of the Bond Debt, are repealed, and a proviso made, that when monies shall be raised by virtue of the several Acts of the 37th, 47th, and 51st, now adverted to, which together shall amount to four millions, no further sum shall be borrowed on Bond. The extent of the Principal of the Bonded Debt may therefore be considered to be now limited to seven millions, as it is provided that all money to be henceforth raised by increase of Capital Stock, by virtue of the Act of the 37th, shall be applied in discharge of the Bond Debt.

The Receipts on the issue of Bonds appearing to exceed in amount what might possibly be expected from the limitation imposed on the Bond Debt by the Acts referred to, Your Committee observe that it has in great measure arisen from the re-issue or re-sale of Bonds paid in by the purchasers of goods at the Company's sales, which is to be attributed to their always being received at par in payments upon those occasions; consequently, whenever the Bonds of the Company bear a discount in the money market, an advantage accrues to those purchasers in the amount of such discount, from obtaining possession of these Bonds in order to pay for the goods.

A third Source from which the Company have derived aid to the Funds of the Home Treasury on their own credit, is found to have been in occasional Loans from the Bank. The entire Receipts upon this account, during the period in question, amounted
Appendix, N° 22. to £. 1,600,000. A reference to the other side of the Statement will shew, that in several years repayment was made of these Loans to the Amount of £. 1,400,000.
Appendix, N° 23. By the general Statement of the Debts, it appears that in March 1793 the Company were indebted to the Bank in the sum of £. 600,000, and in March 1810 to the amount of £. 800,000; and this difference is confirmed by that which appears between the receipts and payments. Of the Debt thus stated to be due to the Bank, £. 700,000 is on a species of mortgage of the sum due from Government to the Company, termed the East India Annuities, and £. 100,000 is on Bonds.

The net Total of the sums thus raised on the credit of the Company on Capital Stock, by issue of Bonds, and by Loans from the Bank, has amounted to £. 3,935,896.

Appendix, N° 22. In the years 1804-5 the Receipts by the Company for the Duty on Tea are first introduced into the Statement of their Cash Receipts. In that year the sum of £. 500,000 only is brought into the Account, but the Balance in the Company's hands on those Duties appears to have been added to the Cash Balance at the commencement of the following year 1805-6; to which circumstance the difference between the Balance remaining at the close of 1804-5, and that stated at the commencement of 1805-6, is to be attributed, the former being £. 12,020, and the latter £. 572,628. From this period the entire Receipts and Payments of these Duties are inserted in this Statement; so that from 1804-5 to 1809-10, the sum which passed through the Treasury on Receipts of this description amounted to £. 17,080,166. It was however paid over to the proper Departments of Government, between 1805-6 and 1809-10, to the Amount of £. 16,454,358. as appears by the other side of the
Appendix, N° 23. Account, and the difference, being £. 625,808, is found in the Statement of Debts included in what is due for Customs and Excise on the 1st March 1810. It is unnecessary to enter into any detail respecting the particular rates of these Duties. Your Committee will therefore confine themselves to giving some explanation of the mode of levying them, under which the Treasury of the Company is the medium of their passing into the hands of the Commissioners of Excise and the Collector of Customs. This practise commenced under the Act of the 24th of His present Majesty, cap. 38. sect. 2. which directs the Duties then enacted, being a per centage on the Gross Amount of the Sales of Tea, to be received by the Company, who are to

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pay the same into the Offices above mentioned within forty days after each quarterly Sale. From this circumstance it has occasionally happened that a Balance accrued in the hands of the Company. It could only remain, however, a short time as the directions of the Act were imperative in reference to the period of payment, and, no delay could take place without the permission of the Lords of the Treasury. Your Committee have considered it a part of their duty to enquire into the cause of the first introduction of the Receipt and Payment of these Duties, heretofore kept distinct, into the Accounts of the Company, and the reason why the Payment in 1807-8 particularly was so far below the amount of the Receipt. The general answer to the enquiry upon these points arises for the most part out of the situation of the Company's financial affairs at these periods, in consequence of the large advances made by them at home and abroad for the service of the Public, the payment of which was deferred owing to a difference of opinion upon the principle of the demand between His Majesty's Government and the Company, which was only at last settled by an appeal to a Committee of the House of Commons in the year 1805, on whose Report a million was voted to the Company upon account, and the detail of their Claims ordered to be examined by Accountants, to be nominated by the Lords of the Treasury and the Company, on their respective parts. In the Session 1806 another million was voted to the Company, on the Report of the Accountant to the Treasury that it was less than their Claim; but the Account between the Company and the Public was not fully made up till the year 1808, when on the Report of your Committee a vote passed for £. 1,500,000. the Balance according to the Accounts then presented. During the remainder of the period under review, the payment of these Duties has been made according to the directions of the Act, with the exception of £. 130,000, which becoming due in January 1810, was postponed till the 7th of February following, when it was discharged. The sum due upon this account in March 1810, arises out of the common course of the transactions, and the suspensions or accommodations as to time occasionally granted to the Company, appear to be justified by the circumstances.

HOME ACCOUNTS.

1st Report, p. 5.

1st Report.

Appendix, N° 31.

Ibid.

The aggregate of the several heads of Receipt in the Home Treasury, between the years 1793-4 and 1809-10, including the Balance of Cash on 1st March 1793, and the Balance of the Tea Duties in March 1805, appears by the Statement to have amounted to the sum of £. 143,593,248. Deducting from this sum the amount borrowed or raised on the credit of the Company, the Tea Duties, and the sum advanced by Government for the purchase of Hemp, it will be found that the affairs of the Company, partly Political, but mostly Commercial, produced the Receipt of Monies into the Home Treasury to the Amount of £. 115,643,987.

Appendix, N° 22

Ibid.

Having thus ascertained the sum received, Your Committee have directed their attention to an examination of the purposes to which it was applied, as exhibited on the Payment side of the Account. It must be premised, however, that the expenditure immediately connected with the Receipts of Monies raised on Bond or by Loan from the Bank, will be passed over without any further remark; also that their observations will be merely directed to the principal heads of Disbursement, or such as are conceived to require particular explanation.

The first item is the Amount disbursed from the Company's Treasury, in payment of the Customs on the Goods disposed of at the Sales, on their own account exclusively.

Ibid.

The Total of this Payment is £. 6,239,008. The remarks already offered in explanation of the heads of the Estimate of the Profit or Loss upon the Trade from India and China respectively, preclude the necessity of any addition in this place beyond what may be requisite to account for the difference between the Amount actually paid and that estimated, or rather proportioned as a charge on the goods sold. The sum thus proportioned was £. 5,819,478, which is less than the actual Payment, by £. 419,530. The difference is occasioned by the Balance due under the head of Customs in March 1793, which was paid in 1793-4, being greater than the Balance left due in March 1810.

Appendix, N° 25.

The importance of this head of Payment, as connected with the Resources of the Empire, has induced Your Committee further to examine it, in order to shew the real Amount of Revenue directly derived by the State from the whole Trade from India and China during this period.

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HOME ACCOUNTS.

The Payments through the Company's Treasury, exclusive of the Tea Duties, combined with the Customs and Duties paid through the same channel on Goods sold for the account of Private Traders, amounted to the sum of £. 7,808,685.; and by the Accounts furnished by the Boards of Customs and Excise (added to the Appendix) it is ascertained that the Duties of Customs realized from January 1793 to January 1810 inclusive, amounted to the sum of £. 9,912,126, and the Duties of Excise to £. 29,436,232.

Appendix, Nos 32 & 33.

The Total of these sums shews that the Revenue drawn by the State from these branches of Trade during the seventeen years have amounted to no less than £. 39,348,358; being on an average £. 2,314,609 per annum, of which £. 399,555 was on the Trade from India exclusively.

The particular rate of these several Duties is not the object of the present enquiry, which is confined to what was actually received. On the whole period of seventeen years, the Duties on the Trade from India amounted to £. 6,792,434, being on the average £. 399,555, as before stated. In the eleven years ending January 1810, they amounted to £. 5,054,170, or on the average £. 459,470; and on the four years ending January 1810, the average was £. 525,005. The produce in the next year was £. 457,489. It should be remarked, that the Export Trade of this Country, in the several years last mentioned, was involved in difficulties of an unprecedented nature. Your Committee have been more particular in their explanations of the Duties upon the Indian Trade, as that from China depends much more upon home consumption; but the average produce of the Duties on the latter in the eleven years ending January 1810, exceeded the average of the seventeen years, in the sum of £. 525,721, and the sum realized in the year ending January 1811 was more than that average by £. 1,788,012. The produce of Duties and Customs on the the whole of the Trade from India and China in the year ending January 1811, amounting to £. 4,160,555, exceeded the average on the antecedent seventeen years by £. 1,845,946: it likewise exceeded the produce of the preceding year by the sum of £. 682,397. Your Committee entertain the greater satisfaction in offering to the House so favorable a view of the productive powers of this very important branch of the Trade of the Empire in aid of its resources, from being enabled at the same time to state, that the Profit of the Company on the whole of their Trade in the year ending March 1810, was greater than in any year during the whole period, with the exception of the years 1800-1 and 1801-2.

Appendix, N°. 25.

The next Disbursement of the Home Treasury that offers itself to attention is the sum paid for Freight and Demorage; it amounted to £. 23,645,283, exclusive of £. 1,572,375 charged in another part of the Statement to the Private Traders, which is simply a deduction from the Gross Amount paid under the head of Freight, founded upon the actual repayment made by Private Traders, as shewn on the Receipt side, but is by no means to be assumed as the real Charge incurred for Freight on Goods imported in Private Trade. For in whatever amount the repayment by the Private Trader for the Freight of his Goods, falls short of the rate actually paid by the Company, it becomes a Charge upon the Company, and is accordingly so left in their general Disbursement for Freight; but the discussion of this point will be resumed hereafter with more particularity. The sum stated to have been paid by the Company, which is the present object, comprizes an Expenditure partially chargeable indeed to the Territories or to the Political Concern, but principally to the Commercial one. The part chargeable to the Political Concern is stated, in an Account inserted in the Appendix to the last Report of Your Committee, to have amounted to the sum of £. 1,854,133. while that appertaining to the Commercial one, amounts to £. 21,791,150, of which £. 19,610,275 has already been stated as directly chargeable on the Goods. The remaining £. 2,180,875 must be supposed to have been an expense of this description upon other branches of the Trade, and including what has been incurred by providing Tonnage for the accommodation of Private Trade, under the directions of the Act of 1793, in excess of the Amount stated to have been repaid upon that account. An addition is still to be made to the sum last stated, as the Total of the original Disbursement for Freight is merely what, on the Balances, is ascertained to be due to the Owners from the Home Treasury on the making up of the Accounts of their respective Ships. In these Accounts the Company are credited for Advances made from the Treasuries abroad, to be accounted for at home, as adverted to in the Third Report of Your Committee,

Appendix, N°. 22.

Appendix to 3d Report, N° 46.

Appendix, N° 25.

Committee; also for short Deliveries, &c. charged to the Owners of the Ships. The addition to be made on these accounts is £. 1,390,260, but the effect of it will be brought more immediately in view into other parts of this Report. HOME ACCOUNTS. Appendix, N°s 34. 34. (a.)

The Expenditure of the Home Treasury in Consignments and Supplies to India and China, as exhibited in the several heads of Exports of Goods and Stores, India Debt, Bills of Exchange, and Bullion exported, being a point distinct in itself, will be so considered, notwithstanding Your Committee may find occasion to offer some remarks upon each of these heads separately.

The observations made by Your Committee in their last Report, upon this point, as far as relates to the Supply to India realized at the several Presidencies, from the year 1792-3, to the year 1808-9 inclusive, will be found in a great degree applicable upon the present occasion, and a minute investigation of the subject would tend to confirm the same conclusions. The extent of the Supplies from the Commercial to the Political Concern, was then the object of research; the calculations were therefore made upon distinct Accounts of those Supplies. In the former part of this Report, a view has been taken of the Supply furnished by England to the Factory at Canton, and to the Island of St. Helena, for the same period. The Disbursements made in payment for those several Supplies are now for consideration.

Upon the face of the Statement, it appears that the demands for the whole of the Supplies to India and China have been liquidated, and Your Committee are not aware that any useful end would be answered by marking the periods when the Payments were respectively made; it is sufficient to advert merely to the connection subsisting between the Cash payments, and the Accounts of the Home Concern, which were inserted in the Appendix to the Third Report, in order to explain the causes of the differences between the Results of those Accounts, and what would be produced from the actual Payments made in corresponding periods, namely, 1793-4 to 1809-10. This process is necessary to obviate the conclusions which might otherwise be drawn touching the accuracy of the several Statements. The differences in the Accounts to be explained are as follow: Appendix to 3d Report, N°s 5 & 6.

The value of the Exports of Goods and Stores, shewn in the Appendix to the Third Report, is calculated in the seasons September to September, whereas the Payments are made from March to March in each year, consequently an exact agreement between the value and the payment is not to be expected. The promptness of payment on the part of the Company, for Manufactures, &c. exported by them, cannot be better exemplified than by the Statements of what was left due in each year on the Exports of former seasons. The difference in the value of the Exports, compared with the Amount of the actual Payment, is very considerable. The value of the Exports of the seasons 1793-4 to 1809-10 inclusive, was £. 31,060,752. The amount actually paid for Exports from March 1793 to March 1810, amounts to £. 28,417,196, being a difference of £. 2,643,556. Appendix to 3d Report, N° 5. Appendix, N° 23. Appendix to 3d Report, N° 5. Appendix, N° 22.

This apparently large difference between the two Accounts is principally to be ascribed to the want of agreement in the periods of making them up. The value of the Goods actually exported is stated by a note to the Account, to be calculated with the addition of 10 per cent. to the Prime Cost. Deducting the sum thus added, namely, £. 2,823,704, the actual valuation would be reduced to £. 28,237,048. By the actual Disbursement it appears that the payment of £. 28,417,196 included £. 193,755, the Debt owing in March 1793 on Exports of former seasons. It included also the value of the Exports in the Warehouse on the 1st March 1810, to the Amount of £. 1,196,095, with the exception of £. 164,090 left due at the same period. The adjustments necessary in the Payments on these several Accounts would reduce their Amount to £. 27,191,436; which compared with the value of the Exports, shews the latter to have exceeded the Payment in the sum of £. 1,045,612. This is chiefly owing to the dates at which the two Accounts are closed, and to a part of the Goods, which remained in the Warehouse on the 1st March 1810, being shipped previous to the end of the season in September. Appendix to 3d Report, N° 5. Appendix, N° 23. Ibid.

Assuming the sum of £. 28,237,048 as the Amount of the Exports of the Company, in the 17 years, the annual average was £. 1,661,002. The Exports consisted in part of Goods and in part of Stores, but were principally of the former description; the latter amounted to £. 5,883,329, and deducting the 10 per cent. added to the Invoice Appendix, N° 35.

HOME ACCOUNTS. Invoice value therein stated, to £. 5,348,481, or on the average £. 314,616, so that the net Amount of the Export of Goods was £. 22,888,567.

The Export in Stores was chiefly to India, and in point of extent governed by the exigencies of the Service. That made in Goods was both to India and China, and regulated by the probability of Sale.

The Exports therefore to India and China which may be supposed to have reached their destination within the period, according to the Account inserted in the Third Report, have materially increased during the last ten years under review. On the average of the first seven years, 1791-2 to 1797-8, the Amount, deducting the 10 per cent. as usual, was £. 1,116,109. The average on the ten following years, 1798-9 to 1807-8, was £. 1,877,290. The largest proportion in each was in Goods sent to China, which were almost entirely disposed of by the Company's Agents. Respecting the part sent to India, a reference to a Document attached to the same Report, will shew that both of Goods and Stores, the value remaining on hand between 1804 and 1809, was to an Amount very far exceeding that on the antecedent years between 1792 and 1804, and what remained on the Export Goods on the 30th April 1809, amounted to more than £. 900,000 Sterling; from which it is evident that the Indian markets have been supplied to the utmost extent of their demand, independent of Consignments made by Private Traders. The increased residue of Stores does not appear so great in proportion as that of Goods, and is not liable to the same observation, because although Sales are occasionally made, the increased demands of the Service from the extension of the Territories, must be supposed to have required a larger Stock. It is moreover to be remarked, that a part of these Stores was purchased in India.

Appendix to 3d Report, N° 5.

Appendix to 3d Report, N° 9.

Appendix, N° 36. Your Committee have called for and added to their Appendix an Account of the Profit and Loss on the Sale of the Exports from Europe to India and China, calculated on the actual Prime Cost of the same, by which it appears that the Profit in India amounted to £. 837,940. and the net Profit in China to £. 266,404. together £. 1,104,344. This Result is produced without reference to any Charge on the Consignment for Freight or otherwise, it being designed for a particular application in an ulterior part of this Report.

The Revenues derived by the State from the Exports to India and China, in the shape of Tonnage and other Duties, between January 1794 and January 1809, amounted to £. 660,555. The amount paid by the Company on this account is not separately stated in their Accounts, but is included under the head of Customs.

Appendix, N° 37.

Appendix, N° 22. The Payment for Bills of Exchange from India and China, including those drawn in liquidation of the Indian Debt, amounts to £. 23,493,054. By the Account in the Appendix to the Third Report, the Amount paid on this account is £. 24,544,076, exceeding the Amount above stated by £. 1,051,022. This difference is owing to the mode of making up the Cash Account in respect to Bills of Exchange, which is done by inserting the net actual Payment only, after deducting the Amount received for Bills drawn in favour of the Company. It seems more simple and convenient that the entire Payment should be shewn on one side of the Account, and the Receipt on the other. To supply this deficiency, and to explain the difference, a Statement of the Receipts is added to the Appendix, which will in a great measure account for it.

Appendix to 3d Report, N° 6.

Appendix, N° 38.

Appendix to 3d Report, N° 5. The sum paid for Bullion exported amounts to £. 8,956,879. The Export of Bullion in the several seasons 1793-4 to 1809-10, is stated at £. 8,988,165. The difference between the two sums is comparatively small, and must be considered as referable to the discordant periods at which the Accounts are completed.

The Total of the Payments made by the Home Treasury, which may be taken as the Supply to the several Foreign Settlements between the years 1793-4 and 1809-10 inclusive, amounts to the sum of £. 60,867,129: an adjustment however of the sums due on Bills of Exchange, and of Exports at the commencement and at the conclusion of the period, according to the Statement of the Debts, would make the Total Supply £. 60,988,674, as more was owing in March 1810 by £. 121,545, which should be taken as an augmentation of the former sum.

Appendix, N° 23.

The head designated Charges General includes, with a few particular exceptions, the whole of the Disbursements of the Company for the Charges incident to the management of their Concerns, both Political and Commercial, in England. An Account,

Account, distinguishing the various heads of Charge comprehended under this head during the year 1809-10, is inserted in the Appendix, which will afford the House more complete information of their nature; and also the Abstract of an Account which is likewise added to the Appendix, apportioning so much of the Charges as, in the opinion of the Court of Directors may justly belong to the Commercial branch of their affairs; distinguishing also an expenditure for the purchase of property, the value of which remains in the Assets of the Company. House Accounts. Appendix, N° 39. Appendix, N° 28.

The Account now adverted to appears to have been drawn up with particular care, but the separation of Charge being in many instances made upon Proportion or Estimate, the introduction of it upon the present occasion must not be considered as pledging Your Committee to the perfect accuracy of the distinctions adopted in it. The view is more an hypothetical one, taken for the express purpose of furnishing the ground of certain Results drawn upon a similar principle, to be hereafter submitted to the judgment of the House.

The Total disbursed under this head is stated at £. 11,602,500. A distribution of it has been made into—Political Charges, £. 3,178,212;—Commercial Charges, £. 5,969,786;—and other Articles classed with Charges General not properly belonging to them, £. 932,158. Articles for which value remains, to the Amount of £. 1,513,341.

The Charges exclusively Commercial may be taken at £. 6,901,944; for notwithstanding the column of the Account from which the above distribution is taken, describes the sum of £. 932,158 as an expenditure not properly belonging to Charges General, it comes under the denomination of a Commercial one, being for Interest on occasional Loans, Freight of Bullion, Maintenance of Lascars, &c. &c. Of the Amount at which the Commercial Charges may be stated, the sum of £. 5,135,409 has been calculated as directly chargeable to the Import Trade of the Company; the remainder, £. 1,766,535, arises in great measure from the expense incurred on the Goods of Private Traders, the repayment of which has been noticed in the observations on the Receipts. Appendix, N° 25.

The Payment for Dividends on the Capital Stock of the Company, and Interest on their Bonded Debt, has amounted to £. 12,512,284. including what was paid, at the commencement of the period, on the India Annuities previous to the transfer of them to the management of the Bank. Of the above Amount, £. 10,636,845. was for Dividends on Stock, £. 1,812,734 for Interest on Bonds, and £. 62,705 for Interest on the Annuities. Appendix, N° 22. Appendix, N° 40.

The sums stated to have been paid to Government in the years 1793-4 and 1794-5, amounting to £. 500,000, were two half-yearly Payments, as prescribed by the Act of 33d. cap. 52. sect. 127. These Payments standing alone, have led Your Committee to enquire why the directions of the Act have not been carried into effect in more instances; and the Result of their enquiry will be brought forward in another part of the Report, where its immediate connection with a subject they propose to discuss, appears more properly to suggest its introduction. Appendix, N° 22.

An item appears on the Payment side of the Statement, termed the Chinsurah Cause. The sum paid on this Account amounts to £. 120,665. This Payment arose from Prize property that came into the possession of the Bengal Government on the capture of Chinsurah from the Dutch in the year 1781, which, by a decision of the Court of Admiralty in England, was ordered to be paid to the Captors, subject to such distribution as His Majesty should be pleased to direct. The sum of £. 59,143 on the other side of the Statement, is the net Amount received by the Company in consequence of the decision on the case. Appendix, N° 41.

In the years 1794-5, 1795-6, and 1796-7, a sum was expended for the purchase of Teas upon the Continent, amounting to £. 489,266. This transaction calls for no further remark, than that the purchase appears to have been made by the Company under a permission granted by the Act 18 Geo. II. cap. 26. sec. 10. and for the purpose of keeping up the stock of Tea in their Warehouses to the extent required by the Act 24 Geo. III. cap. 38. sect. 5. Appendix, N° 22.

The expenditure of £. 47,000. for Seamen for Government in the years 1795-6 and 1796-7, in this Account, took place at a most critical period in the affairs of the Empire, when every class of the people were vieing with each other in loyal efforts Ibid.

to

HOME ACCOUNTS. to meet the exigencies of the State; and although doubts may be entertained of the powers of the East India Company, restricted as they are in the disposal of their Funds by the Act of 1793, to make such a Contribution, yet credit must be given to the Court of Proprietors for the forward and dutiful zeal which prompted them in such a crisis to address to His Majesty an offer to raise three Regiments of Infantry for the Public Service, afterwards commuted at the wish of the Government for the supply of 3,000 Men to the Navy, raised at the expense above stated.

The sum disbursed to liquidate Bonds in the hands of Creditors of the Rajah of Tanjore, amounting to £. 225,056, is immediately connected with the Territorial affairs of the Company, and is the part of the Rajah's private Debts, which, under a particular arrangement, was made payable in England. The part of these Debts paid in India has been adverted to in the last Report of Your Committee.

3d Report, p. 365.

A Payment on account of the private Creditors of the Nabob of Arcot, to the Amount of £. 10,960, in the years 1808-9 and 1809-10, is likewise a Territorial Payment, and was occasioned by the operation of the Act of the 46th of the King, cap. 133.

The Payment of £. 100,000. to Government, for Troops, does not require further notice than a mere reference to the observation made in a former part of this Report, on the sums received by the Company from His Majesty's Government.

Appendix, N° 22. The Payments on the Loyalty Loan in 1796-7 and 1797-8, amounting to £. 1,835,000, having already been adverted to in mentioning the Receipts on the sale of it, no further remark appears necessary.

The sum paid to Military Officers on furlough amounted to £. 1,229,090. The first Payment on this account appears in the year 1796-7 to the Amount of £. 25,225, and a gradual increase is exhibited in each year. The Payment in 1809-10 was £. 171,918. The expenditure in this instance is evidently of a Political description. The cause of it is to be found in the new arrangement of the Military system in 1796, and was noticed, with the grounds of it, in the Second Report of Your Committee.

2d Report, p. 39.

The Tea Duties, and the Amount of Bullion consigned to India for the purchase of Hemp on account of Government, not requiring observation, the only remaining head of the Expenditure on which explanation seems requisite, is the sum paid to the Captains of Ships worn out in the Service, amounting to £. 355,190. This Payment is connected with the Charge for Freight. It is a temporary expense, as it began in 1796-7, and ended in the year 1803-4, and was occasioned by an alteration adopted by the Company in their Shipping system, about the year 1795. Antecedent to this period, a presumptive right to the commands of the Chartered Ships in the service, as to a species of Property, had been created by continued usage, so that when a Ship had run the number of voyages stipulated in the Charter-party, and became unfit for service, a claim was kept up on the part of the Owners to supply another Ship in her stead, and of the Captain to have the command of it when so supplied. The abolition of this claim was necessary to the substitution of the new system, which rested upon the principle of open competition, and it was thought equitable on abolishing it, to make a proportioned compensation to the Captains, which in the aggregate amounted to the sum above stated. A considerable saving of expense was anticipated from the measure.

Although the question as to the degree in which this expectation was realized, does not fall within the immediate scope of the present discussion, Your Committee consider it an object of attention from its connection with the disbursements of the Company. Adverting to the rate of Freight now paid, on a comparison with the rate paid in the year 1796, before the change of system, it is found that the present average rate on a Ship of 800 tons for India, is £. 42. 1*s*. 8*d*. per ton, and that the rate paid in 1796 was £. 42. 19*s*. 1*d*. On a Ship of 1,200 tons for China, the present average rate is £. 40. 5*s*. 4*d*. which in 1796 was £. 38. 5*s*. 10*d*.; being less at the present period on a Ship of 800 tons, by 17*s*. 5*d*. per ton, and more on a Ship of 1,200 tons, by £. 1. 19*s*. 6*d*. per ton. These calculations in each period include the extra expenses for Lascars, &c. but are exclusive of the Insurance borne by the Company. This, however, is not entirely a correct principle of comparison, as the enhanced cost and outfit of the Ships in 1810, compared with what it was in the year 1796, is known to be very considerable. Your

Appendix, N° 42.

Committee

Committee have called for Accounts shewing the cost and outfit of Ships of these descriptions at the respective periods. According to these Accounts, the Amount on a Ship of 800 tons, which in 1796 was £.30,004. 1s. was in 1810, £.45,760. 15s. being an Excess in the latter period of £. 15,756. 14s. and the cost and outfit of a Ship of 1,200 tons, which in 1796 amounted to £.41,785, in 1810 was £.64,124. 19s. being likewise an Excess in the latter period, amounting to £. 22,339. 19s. Calculating the rate of Freight in proportion to these Amounts at the two periods, the Result which would be produced, will furnish the presumption at least that the effect of the alteration in the system had been advantageous. It is as follows: HOME ACCOUNTS. Appendix, N° 43 & 44.

On a Ship of 800 tons - - - £. 65. 10. per ton.
On a Ship of 1,200 tons - - - 58. 15. per ton.

exceeding the Amount paid in the year 1810, in the first instance by £.23. 8. 4. per ton, and in the second by £. 18. 9s. 8d. per ton.

The Payments of the Home Treasury between the years 1793-4 and 1809-10 have amounted to £.143,201,383, the Receipts to £. 143,593,248, the Balance of the Account on the 1st March 1810 will therefore be £.391.865, which added to the sum of £. 262,302, the Excess of Receipt over the Payment on account of Private Traders, to be hereafter considered, amounts to £. 654,167, the final Balance of Cash at the close of the period. Appendix, N° 42.

Your Committee having in the adjustment of the Receipt, endeavored to separate the monies produced by the reaction of the Funds of the Company, which were realized from Sales and other Sources, from those raised by Loan and received on account of Government for Tea Duties, &c. will adjust the Payments on the same principle, which will be the means of pointing out some of the causes which created a Deficiency in the Home Treasury, and imposed the necessity of a Loan from the Public in the year 1810-11. Taking therefore the Expenditure at £.143,201,383. after deducting the repayments on Loans and Tea Duties, it will appear that the direct Disbursement in Supplies to India and China, and for various Charges, was £. 119,893,583, exceeding the Receipt by £ 4,249,596, which is the Amount of the extraordinary aids required by the Home Treasury during the 17 years ending in March 1810. The aid thus required was, with the exception of a comparatively small sum, derived from the Credit of the Company, exercised in the several instances by the permission of Parliament. The Capital Stock of the Company was increased in the year 1793 in one Million, the Money raised by which amounted to £.2,027,295. The net Amount raised on Bonds was £. 1,708,601, and the sum of £. 200,000 was borrowed from the Bank: these sums amounted to £. 3,935,896, and leave £.313,700 still to be accounted for. The Company are indebted to the Public for Tea Duties not payable on 1st March 1810, £. 625,808. More had been received from Government for the sale of Hemp than had been applied by £. 79,757 and more on Private Trade Goods than was paid by £. 262,302, making together £. 967,867; the difference between which sum and that above stated amounts to £. 654,167, and is the Balance of Cash remaining in the Treasury. Appendix, N° 23. 22. 23.

That a very different Result from what has now been shewn, might have been expected, from the prospects held out in the year 1793, is not to be denied. These prospects however were grounded on calculations to be realized only by the continuance of peace. The effect of a state directly the reverse, which has with little intermission subsisted since that time, and which, in producing the most unfavorable influence on the Affairs of the Company abroad, could not fail to have one little less so on those at home, and, in fact, the pressure on the Treasury in England, with the interruption of resources, owing both to European and Indian war, has been severely experienced; though not perhaps to the degree naturally to have been apprehended, when the demands for India, great beyond the measure of all former precedent, are adverted to. Viewing the subject in this light, coupling it with the Charge arising out of the Military arrangements in 1796, and the extraordinary increase in the Home Expenditure, both Political and Commercial, incident to the war, that a Deficiency should have occurred in the resources, and the necessity have arisen of resorting to extraordinary assistance to meet circumstances of extraordinary difficulty, is not to be wondered at. But it must not be forgotten, that this extraordinary aid has not been required by extraordinary demands for an Expenditure by which so much property was sacrificed. The Money shewn to have been raised upon Capital, was

 received

HOME ACCOUNTS.

received in the year 1793 to be applied to purposes specified in the Act of that year. The amount hitherto raised on Bonds, was chiefly in commutation of a further addition to the Capital allowed by Parliament, to give room for the enlargement of the Commerce of the Company. That the Capital employed in their Trade has been to a larger Amount than in the year 1793 is demonstrated by a comparison of the Prime Cost of the Investments, as estimated at that period, with its Amount on the average of the seventeen following years, the former being £. 2,000,481, and the latter £. 2,953,963, being an Increase of £. 917,482 calculated at similar rates of exchange. As far as the Commercial Application of the Funds is implicated, the Result which will be exhibited hereafter is satisfactory, from shewing that it has been so far successful as not only to provide for the expenses computed to be strictly Commercial, but to furnish funds for the payment of the Dividends to the Proprietors of the Capital Stock, and the Interest on the Bonded Debt, that too when struggling with many difficulties and occurrences of unusual disaster. As the Amount of the Supplies from the Home Treasury to the Concern abroad, appears to have exceeded that of the Returns made from thence, a very large proportion of the increase of the Assets in India may be assumed to have been produced by the Expenditure of the Treasury in England. The increased Amount of the value of Import Goods in the Warehouses in India, between 1792 and 1809, was £. 780,206, and of Stores purchased in Europe £. 634,346, as stated from the Quick Stock Accounts for those periods. The increase of Dead Stock, principally consisting of Stores furnished from the same source, was for a like period £. 729,291. The Total of these sums is £. 2,143,843, but deducting the 10 per cent. in the Invoice amount, £. 1,948,949. Although the period in which this computation is made is not in strict agreement with that of the Account immediately under examination, the view thus given is sufficient to demonstrate the extensive effects of the Expenditure of the Home Treasury. This observation is likewise applicable to the increase of the Stock in China and St. Helena for a like period, amounting together to £. 711,340. The increase of the Assets in England, including the Debt supposed by the Company to be due from the Public, is stated to have amounted to £. 4,287,856. The combination of these several sums will shew, that notwithstanding the accumulated Demands upon the Treasury have so far exceeded the ordinary Resources, as to require the aid of auxiliary Funds, the situation of the Company has undergone less positive deterioration than the first view of the case might have led to the apprehension of.

Appendix to 3d Report, No 2.

Appendix, Nos 15 & 16.

PRIVATE TRADE, &c.

The Transactions which relate to Private and Neutral Trade, and to the sale of Prize Goods, are shewn separately at the bottom of the Statement.

Although Your Committee have, in a former part of their Report, brought to the attention of the House the nature of the various Imports from the East under these heads, and the extent of them according to the Sale Amount, they conceive it proper here again to advert to the subject. In a former part of the Report it has been stated, that the Sale Produce of the Private Trade Goods, from 1793-4 to 1809-10 inclusive, amounted to the sum of £. 33,991,256. and of Neutral and Prize Goods to £. 3,803,601. together £ 37,794,857.

Under their successive Charters of exclusive privilege, the Trade between England, and India and China, was in the strictest sense vested in the East India Company, before the period of passing the Act in the year 1793; and till that time no British subject, either abroad or at home, could embark in it, except under the express permission of the Company, while the Commerce of Neutrals was wholly interdicted till the passing of another Act in the year 1795.

Any discussion of the particular causes which produced the Enactments, giving a limited admission to the Trade of individuals with India in the year 1793, is unnecessary.

To examine at large in what degree the intentions of the Legislature have been realized, is hardly consistent with the course which Your Committee have thought it their duty to adopt for the general conduct of their present enquiry, which has been studiously confined to the state of the Finances of the Company. Feeling, however, that a strict adherence to this line would admit of little beyond a mere Statement of the connection between the Sales of the Goods and the Receipts and Payments of the Home Treasury, they trust no improper deviation willl be imputed to them, if referring to the Documents already before the House, and others in the possession of

Your

Your Committee, they venture in this instance to take a somewhat wider range of observation. PRIVATE TRADE, &c.

The Account of the Sales of Private Trade already referred to, from blending in one view the Private Trade of all descriptions, making no distinction between the Trade with India and that with China, although sufficient for every purpose of application hitherto required, is not adapted to the object now in view: Your Committee have therefore called for another Account, making the necessary distinctions. Appendix, N° 45. In this Account the Trade is separated into two heads, Privilege Trade and Private Trade. The Privilege Trade (contrary to the common acceptation of the term) is that which was established under the Act of 1793. What is called the Private Trade, is that enjoyed by the Commanders and Officers of the Company's Ships, by an indulgence of ancient practice in the Service, under which a Tonnage to a certain extent free of Charge for Freight, was conceded to them in various proportions according to their respective ranks. Upon this extent the Charge amounted to 7 per cent. upon part of the Private Trade from China, and to 3 per cent. upon that from India, being the rate also established by Law upon Privilege Trade from India, but upon all Excess beyond this indulgence, the amount of Charge was regulated at the discretion of the Company. The Privilege Trade, as shewn in this Account, is with India only, whereas the Private Trade is both with India and China.

The aggregate of the Sale Amount of the whole agrees of course with the Total already exhibited. The distinction is as follows:

Privilege Trade - - - - - -			£. 21,217,283
Private Trade, India - -	£. 7,543,076		
China - -	5,230,897		
			12,773,973
Total - -			£. 33,991,256

The species of Trade denominated in the Statement originally adverted to Neutral and Prize Goods, will not call for remark further than as it passes through the medium of the Company. Its first appearance was in the year 1795-6, in consequence of the new state of affairs upon the Continent of Europe. About the latter end of the year 1794, the French made their irruption into the United Provinces, which was followed by the conquest of the country. This event imposed on His Majesty's Government new measures relative to the Dutch Trade with India and China, which was then considerable. These measures apply to this species of Trade, the provisions which governed the Indian Trade under the existing Laws. A special provision was at the same time made in favor of such Subjects of the United Provinces as maintained their allegiance to the Stadtholder and chose to avail themselves of it, by Orders of Council dated 16th and 21st January 1795, afterwards confirmed by the Act of the 35th of the King, cap. 15. and again by another Act in the same year, cap. 80. and other Acts since passed. Appendix, N° 24.

The East India Prize Goods included with the Neutral Property, though not distinguished, were sold at the Company's Sales under the direction of the several Acts relating to them.

21 Geo. III. cap. 5.
22 — cap. 21.
39 — cap. 59.
43 — cap. 134.

The Amount of the Sales of Neutral Property and Prize Goods was £. 3,803,601, which, added to that of the Privilege and Private Trade Goods, makes the Total of these heads £. 37,794,857. The Amount received into the Company's Treasury in payment of the Goods thus sold, was only £. 27,120,430, being less than that of the Sales by £. 10,674,427, which arose from the Private Trade Goods having been frequently delivered (after Sale made in order to ascertain the Duties) to the original Owners or Consignees. Appendix, N° 24. Appendix, N° 22.

The Receipt for Cuſtoms, amounting to £. 1,569,677, being accounted for by the Company, in common with the Duties on their own Goods, requires no remark. That for Freight, amounting to £. 1,572,305, is on the calculation of the Amount chargeable on the Privilege Goods in conformity to the directions of the Act, but as formerly observed by Your Committee, falls short of the Expense incurred by the Company upon this account. The Total of the Receipts on the Sales of these several descriptions of Goods, and for Customs and Freight, was £. 30,262,412. The other side

PRIVATE TRADE, &c.

side of the Statement shews that the whole of this has been again issued from the Company's Treasury, with the exception of £. 262,302; which has already been mentioned in the explanation of the Balance of Cash, and is included in the sum stated to be due to the Proprietors of Private Trade, in the Account of the Debts of the Company; the specific payment on Dutch Goods, amounting to £. 1,032,244. was made to the Commissioners appointed for the purposes mentioned in the Act of the 35th. cap. 80. sect. 21.

Appendix, N° 23.
Ibid. N° 22.

The quantity of Tonnage to be furnished by the Company for the use of the Privilege Trade was fixed by the Act of 1793, at 3,000 tons, subject to increase or decrease, under the direction of the Board of Commissioners for the Affairs of India. The rate of Freight to be charged for such Tonnage was restricted in time of peace to the sum of £. 5 per ton outward, and £. 15 per ton homeward, to be augmented in time of war in proportion to the increase paid by the Company. That Loss has been incurred in consequence of thus providing Tonnage for the Privilege Trade is undeniable, but it is extremely difficult to fix the Amount of it with accuracy. By an Account called for by Your Committee, it appears that in the seasons for the year 1795 (the first year of importation under the Act of 1793) to 1810 inclusive, Individuals were supplied with Tonnage outward to the extent of 21,743 tons, and homeward 70,444 tons; Total 92,187 tons. It further appears, that Tonnage was occupied by the Private Merchants in India-built Ships within the period, estimated at 56,780 tons, with the Freight of which the Company had no connection whatever. The Total Tonnage employed in the Privilege Trade, according to this Account, may therefore be taken at 148,967 tons. For the Tonnage furnished by the Company, it is computed that they paid £. 2,022,994, while the Amount received by them was only £. 1,611,281; being a difference of £. 411,713. Adding to this sum the expense estimated to have been incurred for the maintenance of Lascars employed in this Trade, amounting to £. 32,580, the Total, £. 444,293, is the sum which on this calculation may be stated as the Loss sustained on the part of the Company by the transaction during the sixteen years; the average Amount of which is £. 27,768, and the average of the Tonnage furnished by the Company is, outward 1,359 tons, and homeward 4,402 tons. The average of the entire of the Tonnage employed in Privilege Trade, outward and homeward, 9,310 tons.

33 Geo. III. cap. 52. sect. 87.

Appendix, N° 46.

It will be observed, that during the first eight years, from 1795 to 1802, the Tonnage outward was engaged but to a very small extent; in the year 1801 indeed only 19 tons, and during this period in the Total Amount only of 1,466 tons; or, on the average, 183 tons; although the Amount allowed was 3,000 tons annually. Representations were made during this period by the Private Merchants, of various circumstances tending in their view to obstruct the operation of the Act, whether founded in justice or otherwise Your Committee have not felt it their duty to judge. In the year 1802 proceedings took place in the House of Commons in reference to this subject, and an arrangement was made by the Court of Directors, by which Shipping of an inferior description, termed extra Shipping, was provided and chartered at a cheaper rate. From 1803 to 1810 it will thence appear that an increase is shewn on the Tonnage outward, as the Amount engaged in those eight years was 20,277 tons, or on the average, 2,534 tons. In the year 1805 it extended to 3,719, and in 1809 to 4,501 tons. These several calculations are of course exclusive of what may have been shipped outwards by the return of the India-built Shipping not under the management of the Company; but it should be remarked, that even in these instances the Amount stated cannot be taken as the real extent of the Tonnage employed by the Privilege Trade, as by a note to the Account of the Sale Amount, it appears that the Merchants are in the habit of engaging the Tonnage allowed by the Company as an indulgence to the Commanders and Officers of their Ships, but in what degree is not shewn.

Appendix, N° 45.

Notwithstanding this remark applies equally or perhaps in a greater degree to the Tonnage homeward, the examination of the quantity furnished by the Company to the Privilege Traders, leads to a Result different from what has been shewn as to that outwards. In the first eight years, 1795 to 1802, Tonnage homeward was occupied to the extent of 3,775 tons on the average, which exceeds the stipulated quantity by 775 tons. In the next eight years the effect of the arrangement in the year 1802 is shewn, by an increase of the average to 5,030 tons, which is more than the quantity fixed under the Act by 2,030 tons, exclusive in each period of the Tonnage employed by the Merchants in India-built Shipping.

This

This remark likewise applies to the extent of the Privilege Trade homewards, according to the Account of the Sale Amount, to which Your Committee will now direct their attention, premising that although the extent shewn will be assumed as that produced by the operation of the Act, it must be remembered that the columns designated Private Trade, comprize likewise importations by Privilege Traders. PRIVATE TRADE, &c. Appendix, N° 45.

The Total Sale Amount of Privilege Trade imported, both on the Company's and India-built Shipping, from 1793-4 to 1809-10, is shewn to have been £. 21,217,283. Deducting however the first year, £. 181,710, as not being an importation under the Act of 1793, the sum subject to observation will amount to £. 21,035,573, being on the average £. 1,314,723. Ibid.

In the five first years after the passing of the Act, namely 1794-5 to 1798-9, the facilities given by it were not in a very great degree employed; the average of the Imports sold in those years amounted to £. 617,365; but from the measures adopted by the Bengal Government, in allowing the Merchants in India to make their Consignments on India-built Shipping, combined with those taken by the Court of Directors in 1802, the average of the next nine years, 1799-1800 to 1807-8, amounted to £. 1,780,234. In the year 1808-9 this Trade became depressed, and the Sale Amount in that year was only £. 797,229; but in the year 1809-10 it rose again, and amounted to £. 1,129,408.

On the average of the 16 years, 1794-5 to 1809-10, the goods sold in Privilege Trade have been shewn to amount to £. 1,314,000. The average of the Company's Trade from India in this view, for the same period, was £. 2,656,000; the difference, £. 1,342,000, is the Amount in which the Sale Produce of the Company's Indian Trade exceeded that of the Privilege Traders.

As the average Sale Amount of the Company's Goods considerably exceeds that of former years, and as the Privilege Trade existed but in a small degree antecedent to the year 1794-5, it is to be inferred that the effect produced by the facilities granted under the Act of 1793, combined with the arrangement of 1801-2, has given employment to the Capital of British Subjects in the Trade from India, in a way to occasion Imports into the Port of London, the Sale Produce of which, in 16 years, yielded the sum of £. 21,035,573. A great part of this may fairly be claimed as a clear advantage to the Country, and rescued from Foreign channels into which it would probably have been directed.

It is scarcely practicable to ascertain with accuracy what effect has been produced in the Export Trade from England by these facilities. The Tonnage engaged outward was not a third part of that homeward, but the increase of the former, shewn in the last eight years of the Account, leads to a belief that the increase in the Exports must have been in some degree proportioned to that of the Imports.

Adverting to the whole Amount of the Tonnage furnished and paid for by the Company antecedent to the year 1802 upon the original plan, and from 1803 to 1810, when the Extra Shipping was introduced by the Court of Directors, in order to examine the effect of the New Arrangements, as applicable to the Finances of the Company, Your Committee find that the Tonnage furnished outward and homeward in the first period amounted to 31,669 tons, for which was paid by the Company the sum of £. 741,254, and that they received £. 648,348; making a Loss of £. 92,906, or about 12 per cent. The Tonnage furnished in the second period was 60,518 tons, for which was paid £. 1,281,740, and received £. 962,933; making a Loss of £. 318,807, or nearly 25 per cent. Appendix, N° 46.

The alteration in the mode of Supply has enhanced the loss to the Company in a double ratio, notwithstanding the Shipping is understood to be of a description inferior to the regular Shipping.

Whether the provisions made by the Act of 1793 for the enlargement of the Privilege Trade were fulfilled, or more than fulfilled in the subsequent practice, as is alleged on one side, or whether they were not fulfilled, as is alleged on the other, is a question which Your Committee have not thought it within their province to decide. The consideration of this important subject is connected with a variety of circumstances arising out of the state of public affairs during the whole of the period, as well the effects of almost unremitting war, as the extraordinary obstacles opposed to commerce by the Government of France in the course of the last five years; nor must it in justice be assumed, that if the Commercial and Political relations of Europe had

PRIVATE TRADE, &c.

been during this period under the influence of peace, a very considerable portion of the Foreign Trade with India would not have continued in its former and natural channels. That the experiment has succeeded, even under these unfavorable circumstances, cannot be doubted, if the Tonnage employed in the Trade and the Sale Amount of the Goods imported may be taken as the criterion.

But notwithstanding the success of the Act may be contended for in this point of view, the proceedings in the year 1802, and the various documents laid upon the Table of the House, both before and subsequent to that period, imply that the facilities in this Trade had not been dispensed in a manner to afford satisfaction to those concerned in it. Among the complaints on the part of the Private Merchants at an early period, those relating to the rate of Freight, and the remedy furnished by the Court of Directors, have already been noticed. In addition to these, the general restrictions belonging to the mode of management by the Company, as the time of engaging the Tonnage, the payment of Freight in advance, the assortments of Cargoes, the periods of Sailing, deviations for Political purposes, and other causes which Your Committee refrain from minutely detailing, appear to have been the principal matters of dissatisfaction.

A subject of this magnitude being thus already before the House, the attention of Your Committee was naturally drawn to it, and though not competent to pronounce any opinion upon it, did not feel it consistent with their duty, or what might be the expectations of the House, to pass by it without notice. They have therefore, as far as appeared within the line of their functions, endeavoured to collect such information in respect to it as might assist the House in forming its own judgment. For this purpose some Gentlemen engaged in the Trade have been examined upon the leading points referred to. The Court of Directors of the East India Company were permitted to offer their observations upon the complaints and the evidence in support of them, and the Privilege Traders were further allowed to reply to the observations of the Court.

Appendix, N°. 47.

Copies of the Evidence so taken, and of the Observations adverted to, are inserted in the Appendix. These documents, combined with those already upon the Table of the House, appear in the opinion of Your Committee to embrace the most material points applicable to the subject, and to exhibit the general grounds on which the Privilege Traders rest their complaints, and the replies of the parties to whom the occasion of them was imputed.

APPROPRIATIONS.

The various causes to which the failure of the Cash Resources of the Home Treasury is attributable, with the further expected Demands upon this Treasury, by the transfer of the Debt of India, having been already brought to the attention of the House, and the measures adopted by Parliament to enable the Company to meet the pressure as far as it has been hitherto ascertained, Your Committee proceed to examine how far the transactions of the Home Treasury are in conformity to the directions of the Act of 1793, by which they were to be regulated.

Appendix, N° 18.

The labor of Your Committee in this respect has been considerably assisted by the Order of the House of the 15th March 1811, for an Account intituled "*An Account "of the Net Proceeds of the East India Company's Sales of Goods at home, with "the Duties and Allowances arising from Private Trade, and all other Profits of "the said Company in Great Britain, after providing for the payment of Bills of "Exchange accepted by the said Company, as the same have become due; and for "the current payment of other Debts, Interests and other Outgoings and Expenses "of the said Company (their Bond Debt always excepted) from the year* 1793 *to "the present time, distinguishing each year, and specifying how much of the said "Net Proceeds have been applied in each year in payment, First, of a Dividend "of £.* 10 *per cent. per annum on the Capital Stock of the said Company: Secondly, "of £.* 500,000 *per annum for the reduction of the Company's Debt in India to "the sum of £.* 2,000,000 *Sterling: Thirdly, of a sum of £.* 500,000 *per annum "into the Receipt of His Majesty's Exchequer: and Fourthly, in further reduction "of the said Company's Debts in India and at home; in augmentation of the said "Company's Dividend; in providing a sum of £.* 12,000,000 *as a Guarantee Fund "for the Company's Capital Stock; and what Surplus thereof, after the Payments "aforementioned,*

" *aforementioned, have been paid into His Majesty's Exchequer, and placed to the* Appropriations.
" *account of the Consolidated Fund, as the property of the Public in full right;*
" *according to the words and provisions of the Act* 33 *Geo. III. cap.* 53. *sect.* 111;"
which Account was presented, and ordered to be printed on the 29th March 1811.

Your Committee consider this Account as a general reply to the question proposed, and will only add such observations as are suggested by the examination of it. As the title of this Account details all the Appropriations directed by the Act referred to, it only remains to enquire in what degree these Appropriations have been carried into effect.

The detail of this Account is principally extracted from that of the Statement of the Cash Transactions, and is drawn up exclusive of any Receipt arising out of the Credit of the Company. This mode of Statement is conformable to the object in view, and to the literal directions of the Act.

The Payment directed to precede all others, after the liquidation of the Demands, as described in the Act, Outgoings, and Expenses, is that of the Dividends; an Enactment, made no doubt under the proviso that Funds should exist for the liquidation of the Demands first mentioned, antecedent to this Payment: although it is to be remarked that there is no restriction preventing the Company from paying the Dividends from any other source whatever, in the event of the Funds enumerated in the Act proving in any one year insufficient for the discharge of the current Demands.

Taking the aggregate Receipts and Payments of current Demands from 1793 to 1810, there will appear a Surplus in the Receipts, after the liquidation of all the Demands in question, in some years, to a very considerable Amount; in others to an Amount exceeding that of the Dividends; but in the years 1801-2, 1803-4, 1804-5, 1806-7, and 1807-8, it was otherwise. It might be argued that the Payment of the Dividends in these years is not in literal conformity with the stipulations of the Act; Your Committee therefore think it their duty to observe, that a satisfactory justification of the Payment will be furnished by a consideration of the circumstances in which the Company stood at the period at which it occurred. That the actual Cash Funds of the Company were then below the Amount required cannot be disputed, but the cause of it must in justice be adverted to; Monies had been advanced by the Company in India and Europe, on account of the Public, to a very considerable Amount. Had their Demand upon this account, which, according to their own shewing, amounted in 1801 to £. 2,672,400, and in 1803 to £. 3,573,339, been liquidated, Appendix, N° 23.
their Treasury would have been amply replenished, and the Deficiency in those years prevented. Even in 1803-4 the re-payment made was only in the sum of £. 1,000,000, and in the following they received nothing, notwithstanding the Debt of the Public to the Company had increased to £. 4,018,000. In the year 1805-6, Ibid.
on a Report of Your Committee, a Million was voted to the Company in part liquidation of their claim, and the Surplus Receipt exceeded the sum required for payment of the Dividend; but in the next year, notwithstanding a further vote of a Million, a Deficiency again appears, and in the year 1807-8 the Surplus of the Payments beyond the Receipts was very considerable. At this period the claim of the Company is stated at £. 2,460,000. In the year 1808-9 Your Committee having Ibid.
made a final examination of these Claims, the sum of £. 1,500,000 was voted by the House, and a Surplus Receipt was accordingly produced in a large Amount in that and the following years. From the above explanations it is clear that every supposed departure from the direct letter of the Act, in these instances, is to be imputed to the disappointments experienced by the Company in the recovery of their Claims on advances for the Public Service. The remarks already made relate principally to the particular years in which, from the causes now assigned, the Surplus Proceeds were not such as to enable the Company literally to comply with the prescriptions of the Act. This however is not, in the opinion of Your Committee, the fair way of considering the injunctions of the Act, which have rather a view to the aggregate Proceeds than to those of particular years; and if the conclusion is drawn from the aggregate, it will appear that those injunctions have been literally obeyed. The Receipts amoun d to £. 115,069,576, and the Payments to £. 101,327,685; leaving a Surplus Appendix, N° 48.
of Funds, amounting to £. 13,741,891, applicable to the Payment of Dividends on the Capital Stock. The Sum paid on this account amounted to £. 10,636,845; leaving £. 3,105,046 for other Appropriations directed under the Act, the first of which

APPROPRIATIONS.

which is the payment of Bills of Exchange drawn in liquidation of Indian Debt, to the annual extent of £. 500,000.

The sum paid in the year 1793-4 was £. 1,008,637, and in 1794-5 £. 933,095; together £. 1,941,732; exceeding in these two years what was apparently allowed by £. 941,732, and exceeding the Surplus Receipt, after paying the Dividends, by £. 883,551. In order to account for this circumstance, Your Committee have referred to the beginning of the section of the Act now under consideration, and find that payment was directed to be made of Bills already accepted by the East India Company, as well as of other Appropriations; but if it had not been so enacted, an obligation rested upon the Company for the payment of these Bills, which in March 1793 amounted to £. 2,452,300, including upwards of £. 1,300,000 on the Indian Debt. It is evident, therefore, that some inadvertence must have occurred in framing the Act, if the Amount of the Appropriations after payment of the Dividends on the Capital Stock, and all other Demands, Outgoings, &c. was intended to be governed by the estimated Amount of net Proceeds laid before Parliament previously to the passing of the Act. These Proceeds or Profits were then calculated at the sum of £. 1,239,241, under an understanding that the Surplus Revenues of India would steadily contribute the sum of £. 1,000,000 annually to produce them, as assumed in the Act. A Surplus Revenue actually existed at that time in India, and continued during the years 1793-4, 1794-5, 1795-6 and 1796-7, but the general demand of Funds for conducting the Company's Affairs, and particularly for the exigencies of War, so operated in addition to the amount required for the ulterior Appropriations, that the Deficiency of Funds to carry into effect the Provisions of the Act as to the Payment from the net Proceeds, was felt in the very first year. This event was in fact anticipated by the Act of the 33d, cap. 47. for increasing the Capital Stock, and in the following year that Deficiency so operated as to induce the Act of the 34th, enlarging the extent of the Bond Debt. It is not thought necessary to make any remarks on the Excess of payment of Bills in some other years. In two years only it was to any considerable Amount, and on the average from 1795-6 to 1809-10, the Payment was much below the Amount prescribed. The average Payment on the whole period was at the rate of £. 439,534 per annum. Your Committee have already remarked, in their Third Report, on the subject of the Bills drawn for the liquidation of the Indian Debt, to which they beg to refer the House.

33d Geo. III. c. 52. sect. 111.

Appendix, N 23.

See Account ordered to be printed 20 February 1793.

33d Geo. III. c. 52. sect. 107.

2d Report, Appendix, N° 6.

3d Report, p. 362.

The last column of this Account is termed Government for Participation, and relates to the payment to be made by the Company into His Majesty's Exchequer, agreeably to the stipulation of the Act of the 33d. cap. 52. sect. 111. the more particular consideration of which was deferred in a former part of this Report.

This stipulation was founded on an agreement between His Majesty's Government and the East India Company, that the Public were eventually entitled to a certain portion of the Profits accruing to the Company from the prosperity of their Revenue and Commerce. According to the mode of calculation laid down in the Act, this conditional Participation could accrue only from the following sources, viz. from the Surplus remaining of the net Proceeds of the Sales of Goods at home, from the Duties and Allowances arising by Private Trade, and from all other Profits of the Company in Great Britain, after providing for the payment of Bills of Exchange already accepted; for the current Payment of other Debts, Interest, and other Outgoings, Charges and Expenses; (the Bond Debt computed in another part of the clause at £. 1,500,000 always excepted) for a Dividend on the Capital Stock at 10 per cent. per annum, increased to 10½; and lastly, for Bills of Exchange in liquidation of the Debt contracted in India, to the extent of £. 500,000 per annum. Provision having been made for these several Payments, the annual sum payable to the Public in the way of Participation, was fixed at £. 500,000, to be set apart half-yearly, on the 1st July and the 1st January in each year, beginning with July 1793. Provisions were likewise made in the Act to ensure punctuality in the payment of these sums into His Majesty's Exchequer; but it was enacted, that in the event of a Deficiency in the Amount of the Proceeds (after making the Payments to which precedence was given) arising from extraordinary Expenses incurred in time of war, or preparations for war, or from circumstances incidental to war, that the Deficiency or Deficiencies were not to be made good from the Surplus of the future year or years, but were to be deemed a Debt to be made good to the Public at the determination of the exclusive Trade of the Company, in case their general

Assets

Assets should be more than sufficient for the payment of all their just Debts, and for making good the value of the Capital Stock, rated at £. 200 for every £. 100 of such Stock. APPROPRIATIONS.

The Payments shewn in the years 1793-4 and 1794-5, from having been made when a Deficiency of Funds for the purpose, according to the principle of Participation laid down, is fully apparent, Your Committee think it right to state to the House, that a reference to the 124th section will furnish an explanation of the transaction, by shewing that the Payment was specifically directed to take place antecedent to the addition of the ½ per cent. to the Dividends of the Capital Stock, and that it must be considered to have been made from the Balance of Cash in the hands of the Company, distinct from their net Proceeds of the year.

As to the Sources from which the Participation of the Public was to be derived, namely the Surplus Proceeds, &c. as described in the beginning of the section, Your Committee cannot avoid reverting to the Estimates on which this arrangement was evidently founded, and again remarking that the Supply of a Million annually from the Surplus Revenue in India, as directed in the 107th section, must have been assumed as the basis of the expectations then held out to the Public, because it seems clear that the Surplus Proceeds in contemplation by the 111th section of the Enactment, were in reality the combined Profit derived from Revenue and Commerce. And this conclusion is further supported by provision being made for failure of payment in the event of a Deficiency of Surplus Proceeds happening from war. As the Deficiency which has in fact existed from the time of passing the Act, is to be ascribed to the wars in India and Europe, no further Payment has been made to the Public under the directions of the Act, but Your Committee observing that in some years a Surplus of Funds is shewn in the Account notwithstanding the war (after making the payments for Dividends, and on Bills of Exchange for Indian Debt) have thought it necessary to ascertain and to state to the House the causes why payment was not made on the Participation in such years.

The Payments stipulated by the Act considerably exceeded the Funds in the first year from which such Payments were to be made, consequently recourse was had to Funds that could on no consideration be looked upon as Profit, the only source from which the Proceeds described could be derived. The excess of Payment thus made was supplied by Monies raised by the Company, either on new Capital or on Bond, in excess of the £. 1,500,000, to which that Debt was then limited, and became a Debt payable from the net Proceeds, taking priority of the public claim to Participation. The Deficiency of Funds for the liquidation of this claim is shewn by an Account inserted in the Appendix. Appendix, N° 49.

From a variety of circumstances therefore, but chiefly from those consequent upon war, the net Proceeds of the Company's Treasury in Great Britain have not been sufficient for the payment of the Participation to the Public according to the Act, and with the exception of the sum of £. 500,000 paid in the manner above described, the whole has fallen in arrear, and become a Debt due by the Company under the 122d section, subject however to the reservation contained in the Act as to the liquidation of it, that is " in the event only of the Company's General Assets amounting in " value to more than sufficient for the payment of all their just Debts and the reali- " zation of their Capital Stock."

Your Committee, in their Third Report, stated the direct effect which had been produced upon the BALANCE OF PROPERTY in India by the various Cash Transactions. A similar course has been pursued in this Report, with respect to those in China and St. Helena, and it was intended to have given the same view as to the effect of the Transactions of the Treasury at home; but as the object in the latter respect will be more satisfactorily attained by viewing them in connection with the other branches of the Company's affairs, with which they are so closely involved as to render it scarcely practicable to make the requisite distinctions, they will here exhibit merely a Comparison of the Debts and Assets of the Home Concern separately, on the 1st March 1793, and on the 1st March 1810, as shewn by the Statement in the Appendix, with such adjustments as are necessary. BALANCE OF PROPERTY. 3d Report, page 368. Appendix, N° 23.

BALANCE OF PROPERTY.

The Debts owing by the Company on the 1st March 1793, amounted to		£. 10,983,518
Deduct, due to the Annuitants, being the East India Annuities transferred to the Bank		2,992,440
Net Amount of Debts at Home, on 1st March 1793		£. 7,991,078
The Amount of Debts on 1st March 1810, is stated to have been		10,357,088
So that the Increase of Debt was		£. 2,366,010

Of which, £. 1,700,000 was in Bonds, and £. 200,000 borrowed of the Bank. The additional current Debt on the whole of the enlarged Concern is therefore £. 466,010.

The value of Assets on the 1st March 1793, is shewn to have amounted to			£. 13,176,904
Deduct, the part of India Annuities as above	£. 2,992,440		
Sundry Claims of Government, written off under directions of Act 33d cap. 52. sect. 127	443,632		
		3,436,072	
Net Amount of Assets on 1st March 1793			£. 9,740,832

The value of the Assets on the 1st March 1810 is stated at £. 14,504,944. Deducting from it their Amount on the 1st March 1793, there will be an Increase in the sum of £. 4,764,112. The Increase thus shewn, however, calls for some observation and adjustment.

The value of Assets under the head of Goods in the Warehouse unsold in each of the periods, is computed on Estimate governed by the sale price at the time, and consequently includes the Profit after defraying all Charges. As the value of goods at the latter period very considerably exceeded that at the former, the computed Profit on the 1st March 1810 was likewise much greater. The excess amounted to
Appendix, N° 50. £. 998,000, and should be deducted from the Increase of the Assets, because, although it may fairly be assumed as a future available Profit, it has no immediate reference to the Cash proceedings of the period. Credit is likewise taken for the sum of
Appendix, N° 23. £. 960,000 as a claim upon Government for Stores supplied, Advances, &c. This article cannot but be considered as disputable, if not wholly objectionable, if reference is had to the Balance settled and paid after the Report of Your Committee in 1808, although it may not from its connection with the Disbursements, be excluded in the view to be now given. Deducting therefore the increased Amount of the Profits, viz. £. 998,000, from the additional Amount of the Assets as above shewn, the Increase in the period will be reduced to £. 3,766,112. The Increase of the Debts has been shewn to amount to £. 2,366,010, consequently an improvement would at first view be apparent in the sum of £. 1,400,102. The Money raised in the year 1793 upon
Appendix, N° 22. Capital Stock, to the amount of 2,027,295, though included in the Cash Receipts, is not so in the Debts owing by the Company, as now stated. The effect of this Receipt will fall more properly under consideration with that of the combined operations of the whole Concern upon the Balance of Property generally.

3d Report, p. 368. On the comparison made in the last Report of the state of the Company's affairs in India on the 30th April 1792 and the 30th April 1809, as shewn by the Amount of the Debts and Assets at the two periods, it was stated that the Debts had increased in the sum of £. 20,905,194, and that the Assets were more at the latter period by £. 8,298,666. consequently, that the general Balance in India appeared more un-
Ibid. favorable in the sum of £. 12,606,528. The Result thus produced was calculated as confined to the application of Indian Funds alone, excluding from the Assets the value of Goods and Stores ascertained to have been furnished by Disburse-
Appendix to 3d Report, N° 2. ments in England. The sums deducted in the first period upon this Account amounted to £. 963,103, and in the latter to £. 2,249,060, after deducting from each sum the 10 per cent. charged on the Invoice Amount. In order to give an accurate

BALANCE OF PROPERTY.

view of the whole Concern, the difference between these two sums, namely £. 1,285,957, should be deducted from the Result first shewn; so that the unfavorable Balance of the Indian Account may then be stated at £. 11,320,571. The Balance in favor of the Company at China in the year 1792 amounted to £. 687,906. In the year 1809 it was £. 1,306,606, being an improvement of £. 618,700. The Balance of St. Helena in the year 1792 was in favor £. 40,824; in 1809 it was £. 147,629 being an increase of £. 106,805; but deducting £. 6,172, the 10 per Cent. on the European goods in Warehouse, £. 100,633. No Account is given for Prince of Wales Island for 1792, but a Balance is stated for 1809, amounting to £. 215,786. A Balance is also stated at the Cape of Good Hope of £. 14,085. The Total of these several improved Balances is £. 949,204, to which adding the improvement of the Home Concern, as lately shewn, viz. £. 1,400,102, the Total will then be £. 2,349,306. Deducting this sum from the Result exhibited above for India, it would appear that during the periods under examination, the General Balance of the Affairs of the Company became less favorable in the sum of £. 8,971,265; but inasmuch as the Company raised Money for their general purposes by increasing their Capital Stock, the Amount so raised, viz. £. 2,027,295, though not included in the Debts, should be added to this General Balance from having contributed to the increase of the Assets: it will then appear, that on the comparison of the Accounts as to Debts and Assets abroad and at home at the periods under examination, the state of the Affairs of the Company on this view is less favorable by £. 10,998,560.

Appendix, Nos 15 and 16. Ibid. Appendix, No 16. Ibid. Appendix, No 22.

Before the particular circumstances to which this apparent defalcation may be attributed are examined, it will be desirable to try the accuracy of the Result itself, by opposing it to that produced by a comparison of the Accounts of Stock by Computation, drawn up in England for the two periods, which have been added to the Appendix, calculated upon the principles adverted to in a former part of this Report.

Appendix, Nos 15 & 16.

This Account comprizes the whole of the Affairs of the Company both abroad and at home. It is drawn up annually to the 1st March, taking in the Balance of the Foreign Accounts, and making such adjustments as are suggested by the circumstances at home, or the Advices from abroad. It is in fact the most accurate view that can be taken of the state of the whole Concern at the time of drawing it up, and has been usually moved for in Parliament, with an exclusion of the Capital Stock, from the impression that Money so advanced cannot be deemed a Debt, as not creating a liability to demand; and also that whatever might be forthcoming in the event of the winding up of the Concern, must be furnished from the General Balance of Property after liquidating all just Debts. The Application of the Money so raised is another question, and has been so considered.

On the 1st March 1793, the Balance is shewn to be in favor to the Amount of £. 1,956,866. On the 1st March 1810, it was against the Company in the sum of £. 6,025,505; shewing the state of the Concern in a more unfavorable view by - - - - - - - - - £. 7,982,371

Appendix, No 15. Appendix, No 16.

To account for the difference from the Result before shewn, the adjustments to be made are as follow:

Deduct: Sums written off the Assets of 1793 - - -	443,632	Act 33d Geo. III. cap. 52. sect. 127.
Remains -	£ 7,538,739	
To which add computed Profit on Goods, as in the other view	£. 998,000	
Also net adjustment of Indian Stock Accounts, by deducting from Debts, Arrears, &c. and from Assets, Revenue Balances, &c. making the Balance in 1792 more unfavorable by - - - - - - £. 1,543,411		Appendix to 3d Report, No 2.
Balance in 1810, Do - - - - 2,501,266		Ibid.
Difference - £. 957,855		
Increase on Advances for Investments - - 122,506		Ibid.
£. 1,080,361		
Deduct: Treasure in transitu between Madras and Bengal, not included in Quick Stocks of either place - - - - - - 717,561		Ibid.
	362,800	
Total -	£. 1,360,800	

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Adding this Total to the sum above stated, will increase it to the sum of £. 8,899,539. to which adding the sum raised in Capital Stock, viz. £. 2,027,295. also the 10 per Cent. deducted from the increase of European Exports in Warehouse in India and at St. Helena, amounting to £. 135,767, the variation of Property in this view, will then appear to have amounted to the sum of £. 11,062,591, exceeding that before shewn in the sum of £. 64,031; which arises partly from adjustments in the Account made up at home, found necessary by advices from abroad of a later date than the Quick Stock Accounts, and from corrections in the Quick Stock Account at Bengal after March 1810, from which the view first given was drawn, by which a more favorable Balance was exhibited at that Presidency, in the sum of £. 42,025.

The Amount to be properly assumed as that in which the General Balance of the Affairs of the Company has become more unfavorable during the period under examination, is the Result last stated, with the deduction of £. 42,025. The sum to be accounted for will therefore be £. 11,020,566.

In endeavoring to account for the alteration of the Balance which has thus been ascertained, Your Committee cannot avoid stating that they do not undertake the task with the same degree of confidence as they would have done could their conclusions have been supported throughout by actual Accounts. In a material branch of this enquiry they have been obliged to content themselves with Estimates, the necessity of which they trust they have satisfactorily shewn in a former part of the Report. The same necessity now exists in an equal degree, as the Result of the Commercial Affairs can only be drawn upon that principle.

The connection between the Political and the Commercial branches of the Concern, being so strict as to render it wholly impracticable to make a proper distinction, Your Committee have divided the subject into three heads, viz. Territorial or Political; doubtful as to the part Territorial or Commercial; and Commercial; and from the consideration that it would be the most intelligible manner of bringing it into view, a Statement has been drawn up and added to the Appendix, shewing the various Charges classed under the above heads respectively. As the detail of the items so classed have been selected from the mass of the Accounts in the Appendixes of this and former Reports, and have for the most part already been the subject of remark, the only observations now requisite are those which relate to the combination proposed.

Appendix, N° 51.

The extent in which the Political branch of the Affairs has contributed to produce the Balance, is stated at the sum of £. 6,364,931; which sum results from adding to the Surplus Charge of India every other positive expense belonging to the Territories which had not been included in the Accounts of Revenues and Charges annually presented to the House, being in the greatest part Disbursements made in England, either by His Majesty's Paymasters General for the troops serving in India, or by the Company at home for Freight of Military, or the expense considered to have been incurred under this head.

The Charge of the Settlements of Prince of Wales Island, Bencoolen, and St. Helena in a small degree, has been blended in the Territorial Accounts with the other Charges, and was defrayed mostly by Supplies from Bengal. The Amount so carried to Account was £. 2,817,146. It being very questionable whether these Settlements are more requisite for Political or Commercial objects, the above sum has been deducted from this head and added to the second. The excess of Political Charge or Expense is exhibited at £. 14,936,230. A considerable part of this sum consisted of Supplies and Advances for the Public Service, and in the expense of Expeditions, for which, upon an agreement with His Majesty's Government, the Company were to be reimbursed. The adjusted Amount of repayments in Cash, in Advances by the Paymasters General, &c. is stated at £. 8,571,299, and the net Excess of Political Charge is then £. 6,364,931, as before shewn.

Appendix, N° 52.

The Total of the part termed Doubtful as to its application, is £. 5,953,660. On this head it is only necessary to remark, that an adjustment has been made in the Supplies to Bencoolen, St. Helena, &c. from its having been discovered that the whole

of

of the Charges and Losses at St. Helena had been brought to account in the next article, at the sum of £. 1,046,653, the Result produced by the adjustment of the 10 per cent. on the Exports from England. The part of the Supply which was from India, being £. 131,406, is deducted accordingly. BALANCE OF PROPERTY. Appendix, N° 53.

The Dead Stock abroad having been increased by the employment of either the Indian or the Home Funds, the Money so employed should be brought to account. The Total Increase in India is £. 862,992, and at St. Helena £. 58,698, which sums respectively are the net Amount, after deducting 10 per cent. on the part supposed to be invoiced from Europe. 3d Report to Appendix, N° 25. Appendix, N° 21.

The combination of these several sums will produce, under the heads of Political Charge, Doubtful, and Increase of Dead Stock, the sum of £. 13,240,281, exceeding the difference to be accounted for by £. 2,219,715. It is obvious this excess must have been provided for by an excess of Income or Profit upon the Commerce.

The enquiry into the manner in which this provision has been made will afford an opportunity of carrying into effect the intention mentioned in a former part of the Report, of furnishing some view of the Result of the whole of the Commercial Concerns of the Company abroad and at home. That this view must be chiefly hypothetical or given upon estimate has already been shewn. The first sum exhibited under the Commercial head is the adjusted Receipt on the Sales of Goods, after taking into view what was due at the conclusion of the period. The net sum which is thus added to the Commercial Receipt is £. 700,097, which is for the most part to be attributed to the Receipt of Balances due on former Sales. The Profit on the Sales of Goods from India and China is shewn from the Estimate of it, and after deducting the difference on the Exchange of Bills for reasons before explained, is stated at £. 20,438,159. adding to this sum the Charges and Profit on Private Trade, the Interest on the Annuities, the Net Profit at China, and the Profit on Sales of Export Goods in India, calculated on the actual cost of them, that on Stores not being stated; the Total then is £. 24,800,785, subject in the first place to deductions for the part of the Profit derived on the Sale of Spices from the Eastern Islands agreed to be paid to the Government, for which credit was given by the Company in their General Account with the Public, and for the Loss sustained by the delivery of Saltpetre to the Board of Ordnance. These articles, amounting together to £. 860,084, reduce the Profit to £. 23,940,701, from which deducting the Commercial Charges paid in India, not added to the Invoices, the Net Profit will amount to £. 21,024,422, which added to the Receipts on the Sales of Goods of former years before stated, produces the sum of £. 21,724,519, as the Total of the Commercial Funds applicable to the payment of the further Commercial Charges, the Dividends on Stock and Interest on Bonds, or in aid of the other branch of the Concern. 1st Report, Appendix, N° 4. Appendix, N° 30. 3d Report, Appendix, N° 12.

The other Charges upon the Commerce are shewn under their respective heads after deducting from the Amount actually disbursed under each head, the sums carried to account under other heads, and making the adjustments of what was due at the conclusion of the period. The sum thus remaining in the Customs is £. 537,168, supposed to be in part chargeable on the Exports. That on Freight is £. 1,986,135, and is to be considered as chargeable to the Exports, to the Loss on supplying Tonnage to the Privilege Trade, to the outfit of Ships, Tonnage and Deck Duties, &c. That on Charges General amounts to £. 1,596,096, which includes the Charge on managing the Privilege and Private Trade, for which the Company are remunerated by a per centage, as formerly explained. The head of Losses outward and homeward, including Freight paid to Owners of lost Ships and Salvage, also a loss by fire at the Saltpetre Warehouse, amounts to £. 2,543,493, which may form the ground of calculating the rate per cent. of the risk sustained by the Company in their Commercial Transactions during 17 years. Appendix, N° 51. Appendix, N° 54. Appendix, N° 55.

The Total of these several sums, including £. 355,190 paid as a remuneration to the Captains of Ships worn out, and £. 29,620, the net expense of the Almshouses at Poplar, amounts to £. 7,047,702; and being deducted from the Profits last stated, leaves the sum of £. 14,676,817 as the computed net Commercial Profits of the Company within the period, applicable in the first place to the payment of the Dividends to the Proprietors of Capital Stock, and of the Interest on the Bonds, amounting to £. 12,512,284. There will then remain a Surplus of Commercial Profit of £. 2,164,533, which being deducted from £. 13,240,281, the excess stated Appendix, N° 22. Ibid. Ibid.

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under the other heads, leaves the sum of £. 11,075,758, which exceeds the sum required by £. 55,192. From the observations already made, no expectation could be entertained of the probability of accounting for the Balance with absolute precision. The necessary combination of estimated with actual Accounts, furnishes a sufficient reason for not accurately accounting for the difference which has been exhibited; and it may be added, that in Accounts of this nature, involving a Receipt of nearly 365 Millions Sterling, applied to so many and various descriptions of Service, it is rather a matter of surprize that it has been found possible to reach a Result approaching so near as that which is here offered to the House. And with respect to the Result itself, it should further be observed, that although the occasion of the excess beyond the sum required, might be sufficiently accounted for from the impracticability of accurately ascertaining the disposal of the Stores exported to India, as adverted to in the Third Report, and consequently the Amount of the Profit as shewn in the present Report, and although every Receipt and Disbursement which has been brought into view is supported by official Documents, Your Committee feel it incumbent to lay claim for an indulgent consideration, both of the combination and the conclusion which have been submitted by them, in the event of any inaccuracies in either being hereafter discovered.

3d Report, p. 362.

The Result of the whole Financial Transactions of the East India Company during the period to which the examination of Your Committee has extended, namely from 1792-3 to 1808-9 abroad, and from 1793-4 to 1809-10 at home, has been stated to exhibit a Deficiency of £. 11,020,566 on the comparison of the Balances at the commencement and at the close of it. The causes of this Deficiency have been explained to be mostly in the excess of Disbursement beyond the Revenue in the Territorial part of the Concern, which is to be traced to the circumstances of the time having been such as to lead to unprecedented Expenditure both from the Indian and Home Treasuries. To what extent the Disbursements of the former were affected, the Charges sufficiently shew, while the degree in which those of the latter have been enhanced, it is extremely difficult to calculate with accuracy, although the Profit upon the Trade has been stated to exceed by £. 2,164,533, the Amount required to defray the Expenses and Losses immediately incident to it, and to pay the Dividends on the Capital Stock, with the Interest on the Bonds.

Your Committee having referred in their Third Report to considerations that seemed, in their judgment, to offer some counter-balance to the sacrifices of Funds which had been made, conceive it unnecessary to introduce any additional remarks on this head; but after calling to the recollection of the House, that the observations hitherto made on these extensive and complicated Transactions, and on the Result of them, have applied exclusively to the interests of the East India Company, Your Committee will proceed to submit their view of them in their bearing on the general interests of the British Empire, which they trust is such as to lead to Results much more gratifying than those which have been exhibited in reference to the separate Affairs of the Company. The Invoice value of Goods and Stores exported by the East India Company to India, China, and St. Helena, between 1791-2 and 1807-8, was £. 29,244,227; deducting the Amount lost and captured, £. 28,791,967. There was exported in Bullion in the same period, £. 9,434,042. The total Export from England, supposed to have arrived between 1792-3 and 1808-9, was therefore £. 38,226,009. The Returns made by India and China in consignments of Goods, amounted to £. 50,754,400. The Charges upon these Goods, not added to the Invoices, may be stated at £. 2,916,279, which will carry the amount of the Returns to the sum of £. 53,670,679. exclusive of £. 1,371,788. lost and captured. On which view it will appear that England received in Property from India and China, more than was sent, to the Amount of £. 15,444,670; but the Result arising out of the Transactions of the East India Company alone is susceptible of a very considerable addition, if the means existed of examining with equal accuracy the Exports and Imports in Privilege and Private Trade. The Amount of the Exports it is not practicable at all to ascertain; neither can the value of the Imports be shewn, otherwise than by a general computation governed by the proportion between the Prime Cost and the Sale Amount of the Company's Goods. The Sale Amount of the Privilege and Private Trade and Neutral Property was £. 37,794,857, the Prime Cost of which may be calculated at £. 20,700,000. How far the purchase of these Goods was made by Exports from England, it is not possible to state; but no doubt exists

Appendix to 3d Report, N° 5. Ibid.

Appendix, N° 25. & 50. 3d Report, Appendix, N° 12. Ibid. N° 47.

of

of the purchase of them in this manner having been very considerably below the amount of the Prime Cost now stated. Whatever the Amount of the Exports may have been, the difference between that and the sum of £. 20,700,000. is so much in addition to the Result above shewn, which would be still further enhanced by the remittance of Fortunes known to have been made in a variety of shapes, from India to England, through extraneous and circuitous channels, to an Amount which there is no possibility of tracing with accuracy.

If the means were attainable of shewing the Result upon accurate calculations, the advantages derived to the British Empire would appear to a very large Amount. The same difficulty, however, does not obstruct a Statement of the accession accruing to the general circulation, and the benefits derived from it both to India and England. In India the industry of the subject has been encouraged and assisted by the employment of forty-six Millions Sterling, or on the annual average £. 2,700,000 in the provision of Investments for England.

The produce and manufactures of India purchased by this sum, combined with those of China sold in England, realized in Sale Amount to the extent of nearly one hundred and forty-one Millions Sterling, or more than eight Millions per annum. The general distribution and circulation arising out of this Trade may be stated to have been,

In the purchase of the Produce and Manufactures of England - - - - - - - - -	£. 29,200,000
In the employment of British Shipping - - -	25,000,000
In the payment of Bills of Exchange - - -	24,500,000
In the purchase of Bullion, the Import of which may be supposed to have been in payment for British Produce - - - - - - - - - - -	9,400,000
In disbursement for Home Charges - - - -	11,600,000
In Dividends to Proprietors of Capital Stock and Interest in Bonds - - - - - - - -	12,500,000

The Sale of Private Goods and Neutral Property amounted to nearly £. 37,800,000. of this sum about four Millions may be supposed to be included above. If an adjustment could be made of the remainder, amounting to £. 33,800,000, the distribution of it could be precisely defined.

It has appeared that the Duties on Imports collected through the Company, and realized at a very trivial expense to Government, amounted to £. 39,300,000, and on Exports to £. 660,000; together £. 39,960,000.

The combination of these several sums, producing £. 185,960,000, shews, that on the average of the last 17 years, £. 10,900,000 per annum has been diffused in various channels through the whole circulation of the British Empire. By this its Manufactures have been supported, encouraged and improved; its Shipping has been increased; its Revenues augmented; its Commerce extended; its Agriculture promoted; and its Power and Resources invigorated and upheld.

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No. 46.—ACCOUNT of the Tonnage of Privilege Goods exported and imported to and from India, in pursuance of the Act of Parliament of 1793 to 1810 inclusive; the Freight which has been charged Individuals, the Freight paid by the Company for the same, and the Loss they have sustained thereon - - - - - - - - - - - - p. 515.

No. 47.—Further DOCUMENTS respecting the Private Trade.—[This is a SUPPLEMENT to the Appendix, and forms a separate Paper.]

No. 48.—An ACCOUNT of the Net Proceeds of the East India Company's Sales of Goods at Home, with the Duties and Allowances arising from Private Trade, and all other Profits of the said Company in Great Britain, after providing for the Payment of Bills of Exchange accepted by the said Company, as the same have become due, and for the Current Payment of other Debts, Interests, and other Outgoings and Expenses of the said Company (their Bond Debt always excepted), from the year 1793 to the present time, distinguishing each year, and specifying how much of the said Net Proceeds have been applied in each year in Payment, first, of a Dividend of £. 10. per Centum per Annum of the Capital Stock of the said Company; secondly, of £. 500,000. per Annum for the reduction of the Company's Debt in India, to the sum of £. 2,000,000. Sterling; thirdly, of a sum of £. 500,000. per Annum into the Receipt of His Majesty's Exchequer; and fourthly, in further reduction of the said Company's Debts in India and at Home; in augmentation of the said Company's Dividend; in providing a sum of £. 12,000,000. as a Guarantee Fund for the Company's Capital Stock, and what Surplus thereof after such Payments afore-mentioned have been paid into His Majesty's Exchequer, and placed to the Account of the Consolidated Fund, as the Property of the Public in full right, according to the Words and Provisions of the Act 33d George III. Cap. 52. Sect. 111. - - - - - - - - - - - - - - p. 517.

No. 49.—STATEMENT shewing the Deficiency of Funds to make the Payment into His Majesty's Exchequer, directed by the Act of 33d Geo. III. Cap. 52. Sect. 111. from the year 1793-4 toth e year 1809-10 inclusive, calculated from the Account of Net Proceeds, ordered to be printed 29th March 1811 - - - - - - - - - - - p. 519.

No. 50.—An ACCOUNT of the Profit estimated to arise on the Goods in Warehouse in England on the 1st March 1793 and on the 1st March 1810 - - - - - - - ibid.

No. 51.—STATEMENT accounting for the Balance of the Concerns of the East-India Company, between 1792-3 and 1808-9 abroad, and between 1793-4 and 1809-10 at home, computed at the sum of £. 11,020,566 - - - - - - - - - - p. 520.

No. 52.—ACCOUNT shewing the Amount of Claims of the East-India Company upon the Public, on account of Advances and Supplies furnished in England, which were liquidated in the year 1797; also those admitted by the Select Committee of the House of Commons in 1808; distinguishing the part thereof included in the Charges of the said Company in England from the part not so included - - - - - - - - - p. 523.

No. 53.—An ACCOUNT of Supplies from Bengal, Madras, and Bombay, to the Island of St. Helena, from the year 1792-3 to the year 1808-9 inclusive - - - - - - - ibid.

No. 54.—An ACCOUNT of the Sums paid by the East-India Company for Freight and Salvage to the Owners of lost Ships from the year 1793-4 to the year 1809-10 inclusive, distinguishing each year - - - - - - - - - - - - - - - p. 524.

No. 55.—ACCOUNT of Loss sustained by the Company on Saltpetre consumed by Fire at Shadwell in 1795 - - - - - - - - - - - - - p. 525.

No. 56.—Sale AMOUNT of Rice and Wheat imported by the Company, the Loss upon which was made good by Government - - - - - - - - - - - ibid.

APPENDIX.

Appendix, No. 1.

LIST of The **HONG MERCHANTS** in the Seaſons 1792-3 and 1808-9, and of the Eſtabliſhment of the East India Company at **CANTON**, in 1808-9.

HONG MERCHANTS, in 1792-3.

NAMES IN THE COMPANY'S BOOKS.	PROPER NAMES.
Munqua - - - - - -	Unknown at the Eaſt India Houſe.
Puan Khequa - - - - - -	
Chowqua - - - - - -	Suppoſed to be Loqua.
Shy Kinqua - - - - - -	Unknown at the Eaſt India Houſe.
Geowqua - - - - - -	
Pinqua - - - - - -	
Chi Tai - - - - - -	
Mowqua - - - - - -	Mowqua.
Yanqua - - - - - -	Unknown at the Eaſt India House.
Puiqua - - - - - -	Howqua.
Pongqua - - - - - -	Unknown at the Eaſt India House.
Tackqua - - - - - -	

HONG MERCHANTS, in 1808-9.

Puan Khequa - - - - -	Unknowu at the East India House.
Mowqua - - - - - -	Mowqua.
Puiqua - - - - - -	Howqua.
Chunqua - - - - - -	Chunqua.
Ponqua - - - - - -	Ponqua.
Gnewqua - - - - - -	Gnewqua.
Conſeequa - - - - -	Conſeequa.
Exchin - - - - - -	Loqua.
Manhop - - - - - -	Manhop.
Poonequa - - - - - -	Poonequa.
Lyqua - - - - - -	Goqua.
Kinqua - - - - - -	Kinqua.
Fatqua - - - - - -	Samqua.
Fonqua - - - - - -	Unknown at the Eaſt India Houſe.

ESTABLISHMENT at CANTON, in 1808-9.

Twelve Supra Cargoes.
Two Servants whoſe Writerſhips were expired, but who were not included in the Commiſſion in the Seaſon above-mentioned.
Five Writers.
One Inſpector of Teas.
One Aſſiſtant D°, and
Two Surgeons.

Mem.—Menial Servants are not included in this Liſt.

East India Houſe,
the 10th March 1812.

W. Ramſay,
Secretary.

Appendix, No. 2.

Extract GENERAL LETTER to Canton, dated the 5th January 1810.

Para. 154. TO this Merchants did not materially object; but contended ſtrongly for a reduction of 5 Mace in price of Long Ells, aſſerting that they could only obtain 7 Tales for what coſt them 9: that great loſs was ſuſtained, which muſt ultimately fall on Merchants, you did not deny; but you conſidered it your duty to maintain preſent prices of Long Ells; *and for this point you contended on plea that conſiderable profit ſtill remained on Teas, and that if Long Ells were to be reduced, you muſt inſiſt on Teas being delivered on lower terms than you propoſed.* Further arguments uſed on occaſion; final adjuſtment deferred; but you conſider it as ſettled, that Woollens are to remain at former prices; and on receiving only 40,000 cheſts of Winter Teas, Contract price of Congou is to be reduced one Tale per Pecul.

Para. 76. By this intermixture of the tranſactions of buying and ſelling, we are completely in the dark as to the real prices given or received for the reſpective commodities, and conſequently are prevented from framing a correct judgment of the true profit or loſs upon any particular article.

77. To avoid this in future, we direct that every article bought or ſold, be purchaſed or diſpoſed of, which ever it may happen to be, upon the moſt advantageous terms in Money, as an independent tranſaction, and that the purchaſes and ſales always ſpecify whether they are for ready Money or on Credit, in order that we may be able to judge whether ſufficient allowance be made for the former, and of the profit or loſs upon every ſeparate article, both of our Exports and Imports.

78. In our Letter of the 18th January 1805, Para. 49, we have adverted to the ſubject of Barter; and in the 37 Para. of our Letter of the 12th February 1806, we have expreſſed ourſelves nearly to the effect contained in the preſent Para.; we have alſo again had under conſideration the 156, Para. of your Letter of the 29th April 1807, but we repeat that it is highly important that the profit or loſs upon our Exports of Britiſh Staples ſhould be clearly ſhewn, and we enjoin the moſt punctual attention to this order. Our goods muſt be ſold for their fair and full value, and not by way of barter.

79. The contrary mode of proceeding goes to give the Merchant a ſelling price upon Tea, which the ſtate of the China market does not warrant, and deprives us of the credit which would reſult from a general view of our commerce, viz. that of being enabled to ſhew, with preciſion, the extent of the pecuniary ſacrifices to which we ſubmit, in order to extend the conſumption of Britiſh Staples.

Appendix, No. 3.

AN ACCOUNT of the Expenſes of the Factory at CANTON, from the year 1792-3 to the year 1808-9 incluſive.

1792-3	£. 37,813
1793-4	41,271
1794-5	42,687
1795-6	27,434
1796-7	46,755
1797-8	40,666
1798-9	35,550
1799-1800	37,886
1800-1	43,384
1801-2	45,191
1802-3	47,628
1803-4	45,062
1804-5	49,065
1805-6	42,599
1806-7	49,236
1807-8	41,672
1808-9	45,310
Total	£. 719,209

The Tale is calculated at 6*s.* 8*d.*

India Board Office,
Whitehall, 10th March 1812.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendix, No. 4.

AN ACCOUNT, ſhewing the Amount of all Supplies received from the ſeveral Preſidencies and Settlements in India, at the Factory at Canton, from the year 1792-3 to the year 1808-9 inclusive.

Received into the Treaſury at Canton	£. 700,440
Cotton, Sandal Wood, &c.	1,000,166
Freight, &c.	107,470
Bills of Exchange drawn	3,138,317
Total	£. 4,946,393

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 5.

AN ACCOUNT, ſhewing the Amount of all Supplies from the Factory at Canton to the ſeveral Preſidencies and Settlements in India, from the year 1792-3 to the year 1808-9 inclusive.

Bullion	£. 1,959,119
Stores	29,243
Advances for His Majeſty's Service	31,507
Payments at Canton	49,363
Total	£. 2,069,232

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 6.

AN ACCOUNT, ſhewing the Amount of all Supplies received from the Iſland of St. Helena, at the Factory at Canton, from the year 1792-3 to the year 1808-9 inclusive.

Bullion	£. 29,039.

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 7.

AN ACCOUNT, ſhewing the Amount of all Supplies from the Factory at Canton to the Iſland of St. Helena, from the year 1792-3 to the year 1808-9 inclusive.

Goods and Stores	£. 110,328
Sundry Payments at Canton	408
Total	£. 110,736

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 8.

AN ACCOUNT ſhewing the Amount of all Supplies received from England, at the Factory at Canton, from the year 1792-3 to the year 1808-9 inclusive.

Bullion	£. 2,846,051
Bills on Court of Directors	7,569,378
Cargoes, including Stores	15,947,439
Freight, &c.	27,312
Sundries	9,801
Total	£. 26,399,981

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 9.

AN ACCOUNT ſhewing the Amount of the Cargoes conſigned from the Factory at Canton to England; likewiſe the Amount of all Payments for which England is debited, from the year 1792-3 to the year 1808-9 inclusive.

Inveſtments for Europe - - - - - - -	£. 27,153,875
Charter Party Advances, &c. - - - - - -	296,909
Advances to His Majeſty's Navy, &c. - - - -	10,303
Sundries - - - - - - - - - -	121,967
Total - -	£. 27,583,054

East India Houſe,
10th March 1812.

(Errors excepted.)

Wm. Wright,
Auditor of India Accounts.

Appendix, No. 10.

AN ACCOUNT ſhewing the Amount of all BILLS of EXCHANGE drawn upon the Court of Directors of the Eaſt India Company, by the Supra Cargoes at Canton, from the year 1792-3 to the year 1808-9 inclusive, in Tales converted into Sterling at the rate of 6s. 8d. each, contraſted with the Amount of the Payment of the ſaid Bills actually made in Sterling Money.

	Tales.	£. Sterling.	Amount of £. Sterling actually paid.	£. Sterling paid more than at 6s. 8d. per Tale.
	£.	£.	£.	£.
1792-3 - - -	1,322,519	440,839	487,374	46,535
1793-4 - - -	1,367,898	455,966	495,479	39,513
1794-5 - - -	1,329,371	443,124	480,806	37,682
1795-6 - - -	870,222	290,074	316,880	26,806
1796-7 - - -	1,322,615	440,872	497,512	56,640
1797-8 - - -	1,881,716	627,235	719,036	91,801
1798-9 - - -	1,631,000	543,667	622,951	79,284
1799-1800 - -	1,869,612	623,204	714,089	90,885
1800-1 - - -	418,808	139,603	159,961	20,358
1801-2 - - -	696,026	232,009	265,844	33,835
1802-3 - - -	1,396,982	465,661	535,677	70,016
1803-4 - - -	974,109	324,703	372,056	47,353
1804-5 - - -	1,722,245	574,082	657,803	83,721
1805-6 - - -	2,149,930	716,643	821,154	104,511
1806-7 - - -	2,297,859	765,953	877,655	111,702
1807-8 - - -	838,162	279,387	319,145	39,758
1808-9 - - -	620,766	206,922	222,956	16,034
£.	22,709,840	7,569,944	8,566,378	996,434

(Errors excepted.)

East India Houſe,
the 10th March 1812.

Charles Cartwright,
Acc^t. Genl

Appendix, N° 11.

ACCOUNT of LONG ELLS, CLOTH, and CAMBLETS, Demanded *from*, and Exported *to* CHINA, from 1793 to 1810 both inclusive.

	LONG ELLS.		CLOTH.		CAMLETS.	
	Demanded.	Exported.	Demanded.	Exported.	Demanded.	Exported.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
1793	120,000	177,500	3,000	7,088	5,000	5,120
1794	126,000	200,000	4,550	7,193	5,000	5,000
1795	103,000	174,000	2,915	4,462	2,000	4,480
1796	124,000	124,000	3,000	3,196	2,000	6,640
1797	124,000	143,980	3,000	3,144	1,700	2,086
1798	200,000	216,070	5,000	7,119	5,000	6,020
1799	180,000	213,060	5,000	7,174	6,000	11,300
1800	164,000	240,340	4,500	7,130	8,000	11,600
1801	180,000	261,422	5,000	7,244	10,000	23,400
1802	206,000	270,620	7,500	9,835	12,000	23,230
1803	228,000	279,040	7,550	9,822	12,000	20,270
1804	228,000	266,780	9,000	9,667	24,000	21,800
1805	228,000	268,240	9,000	9,567	24,000	24,010
1806	240,000	272,200	9,900	9,954	24,000	22,150
1807	228,600	269,520	9,000	9,081	22,000	21,394
1808	228,600	238,840	9,000	8,827	22,000	22,570
1809	230,600	208,760	9,000	5,918	22,000	20,160
1810	160,600	210,900	7,500	6,466	22,000	22,320
	3,299,400	4,035,282	113,415	132,887	228,700	273,550

East India House,
the 6th March 1812.

J. Davison.

AN ACCOUNT of LEAD and TIN Demanded from, and Exported to CHINA, from 1793 to 1810 both inclusive.

	LEAD.		TIN.	
	Demanded.	Exported.	Demanded.	Exported.
	Tons.	Tons.	Tons.	Tons.
1793	None.	1,600	None.	1,230
1794	- - -	400	- - -	580
1795	- - -	785	- - -	1,001
1796	- - -	685	890	1,025
1797	- - -	200	- - -	1,202
1798	900	900	1,068	788
1799	1,070	1,100	950	646
1800	1,188	2,364	771	615
1801	952	3,150	595	251
1802	1,072	999	- - -	367
1803	1,190	1,388	- - -	594
1804	1,487	860	595	837
1805	1,487	800	470	299
1806	1,487	1,200	595	444
1807	1,487	1,683	595	671
1808	1,487	1,800	595	800
1809	1,487	2,215	892	378
1810	1,487	1,200	595	30

Memorandum.—The increase and decrease of the quantity of Tin have not been caused by the Company, who have been constantly ready to receive eight hundred Tons and upwards annually; but have arisen from the circumstance of the County of Cornwall being enabled to obtain a higher price in Europe for their Tin than formerly; in consequence whereof, the full deliveries have not been made to the Company.

East India House,
6th March 1812.

Ro. Wigsett.

AN ACCOUNT of ſundry Articles of Britiſh Manufacture and Produce, which have been Exported to CHINA upon Experiment, not having been demanded by Indent.

	COPPER Manufactured.	IRON.	RED LEAD.	WINDOW GLASS.
	Tons.	Tons.	Tons.	Tons.
1809 - - -	20	50	5	50
1810 - - -	9	200	10	—
1811 - - -	- - -	450	—	—

East India Houſe,
6th March 1812.

Rob. Wiſſet.

Appendix, No. 12.

REPRESENTATIONS from CHINA, ſince 1794, of the Market being overſtocked with Articles the Produce or Manufacture of the United Kingdom.

Extract General Letter from Canton, dated 20th January 1795.

WOOLLENS.

Para. 44. The Honorable Court will have perceived in the foregoing part of this Letter, ſome alluſion to the unfavorable ſtate of this branch of their Commerce, and it is with extreme concern we now inform them that it is in a ſtate of extreme depreſſion.

45. Our intention of endeavoring at an increaſe of price, in purſuance of the Honorable Court's wiſhes, have been already noticed; and though the accounts we heard previous to the arrival of the ſhips, were ſufficiently alarming to ſuppreſs every hope of that kind, the confidence we had that the quantity would be conſiderably diminiſhed, baniſhed any apprehenſion of a diminution of our former prices.

46. The extent of the inveſtment announced to us on the arrival of the ſhips, quickly put an end to theſe hopes, and on our arrival at Canton we were ſoon convinced that a conſiderable reduction was unavoidable.

47. It was ſome ſatisfaction to us to perceive that this depreſſion was not the effect of any diſguſt taken to the Manufacture itſelf, but originated in cauſes which had affected every article of Import in ſimilar manner. Cotton, the ſtaple of the Country Trade, was ſold as low as 9 Tales per Pecul; Tin at 14 Tales, and Lead in proportion; ſo the whole trade of the place appeared to be in a ſtate of perfect ſtagnation.

48. The cauſe to which this was generally attributed is a terrible inundation of the Great River called the Wang Ho, which had nearly depopulated the country through the whole extent of its courſe; and of the few inhabitants who had eſcaped its fury, the diſtreſs was ſo great that many thouſands were daily fed at the public expenſe. In ſuch a ſituation they would not be expected to purchaſe foreign luxuries; and as the part of the country conſumed a very conſiderable portion of the articles imported here, the effect was immediately felt by the Traders, who inſtead of the ready ſale they had been accuſtomed to, found a country comparatively deſert, and their purchaſes of the former Seaſon remaining unſold at a time they ought to return for freſh ſupplies.

49. As this calamity was more particularly felt by the lower orders of the people, ſo it has in a peculiar manner affected the ſpecies of goods they were the conſumers of, the Long Ells and Coarſe Cloths being very much fallen, while the Superfines are little affected: the former in particular, which uſed to be ſold among the Chineſe at 10 and 11 Tales per piece, and were an article of conſiderable profit on our arrival at Canton, were as low as T. m. 7. 5, the very price we uſed to ſell at, and have ſince, we are told, been ſold at 6 Tales per piece.

50. That we might not, by being too precipitate, accede to terms more unfavorable than the exigency of the caſe required, we waited till the end of October, when finding the Long Ells rather falling than otherwiſe, and the final clearing of the ſhips being a meaſure which could not longer be retarded, we came to a concluſion with the Merchants on terms calculated nearly to divide the additional loſs between them and the Company: theſe were, that the Superfines ſhould remain at their former price of T. m. 2. 1 per yard; the ſecond and third

ſorts

ſorts be reduced 1 Mace per yard, and the Long Ells 8 Mace per piece; the whole making a difference to the Honourable Company of about 9 per cent. on the former prices. The loſs to the Merchants we were in hopes would not have been more; but we are concerned to ſay that the value of the commodity has ſince decreaſed ſo rapidly, that many have loſt upwards of £. 25. per cent. by their purchaſes.

51. In this arrangement the Camlets were not included, as the demand for them was likewiſe in a ſtate of conſiderable depreſſion, and the great additional importation this Seaſon might have had the effect of retarding the ſale of the other Woollen. The knowledge of the quantity imported has, we believe, conſiderably affected the ſale of thoſe brought out in Private Trade, which from the beſt information we can get (unleſs their quality is very inferior to the Company's) cannot have netted their firſt coſt; and though there appears as yet no ſenſible diminution of the quantity imported in Private Trade, theſe repeated loſſes muſt, in the end, we imagine, put an entire ſtop to illicit importation.

Extract General Letter from Canton, dated the 20th January 1795.

Para. 53. The Camlets are not yet diſpoſed of, as the prices offered are ſtill below prime coſt; but we have hopes, when the effects of the general demand for Money, occaſioned by the approach of the new year, has ſomewhat ſubſided, that we may be able to diſpoſe of them to greater advantage.

55. The amount of the Indent tranſmitted by this Diſpatch will be, as we calculated, about £. 400,000; and in reſolving to this extent we are rather influenced by our hopes of a favorable change, than guided by any ſymptoms of that kind at preſent apparent. If the cauſe of the great depreſſion is truly ſtated, the effect may and will probably be but temporary; but conſidering the immenſe quantities which we have the mortification to ſee in the hands of the Merchants yet unſold, and the extenſive Indent expected next Seaſon, we dare not venture to recommend any addition.

Extract Company's General Letter to Canton, dated 3d June 1796.

From China, 20th January 1795. (44 a 51) Woollens in a depreſſed ſtate.

29. It was with infinite concern we received an account of the calamitous ſtate of many of the inhabitants of China, from the terrible inundation of the river Wang Ho, and the diſagreeable effect, in conſequence thereof, to the ſale of our European Exports. We had, previous to the receipt of theſe advices, made conſiderable purchaſes of Woollens, though not to the full extent of what might probably have been made in the courſe of the Seaſon; but we thereupon withheld our orders, ſo far as could be conſiſtently done with our previous engagements, and as far as appeared to us prudent with the encouragement that has hitherto been given to the Woollen Manufactures of Great Britain.

Extract General Letter from Canton, dated 14th May 1795.

WOOLLENS.

Para. 15. We are concerned to acquaint the Honorable Court, that the demand for this important branch of manufacture ſtill continues very much depreſſed, and has, if any thing, rather declined ſince the beginning of the Seaſon.

16. The Countries which we mentioned to have ſuffered from Inundations, ſtill remain in a ſtate of moſt lamentable devaſtation, and till they recover in ſome degree their former condition, the demand for our Imports in general muſt continue very limited.

17. Under theſe circumſtances, we thought ourſelves fortunate to get rid of our Camlets on the following terms; viz.

		T	
1ſt	ſort, or ſingle Camlets, at	35 p^{r}	Pecul.
2d	do. worſted Do.	27	Do.
3d	do. or ſingle worſted Do.	24	Do.

Hairbines at the Invoice price; and the ſeveral Merchants have conſented to take them at thoſe prices in advance on their Contracts for the enſuing Seaſon: reduced as theſe prices are, we are aſſured the market is ſo overſtocked with this article, that they will not loſe leſs than 10 Tales per piece by them.

Extract of the General Letter from Canton, dated the May 1800.

39. With reſpect to the terms on which to ſettle our reciprocal Contracts of Imports and Exports, the large Inveſtment imported on the ſhips of this Seaſon, combined with the information deduced from the Eſtimate of Stock per Swallow, of the ſtill greater amount of the outward Cargoes of 1799-1800, precluded in our opinion the moſt diſtant hope or grounds, for the preſent, of any greater benefit than was ſucceſsfully urged and obtained at the cloſe of laſt year; while, on the other hand, we apprehend danger from agitating a queſtion which, as it would lead to an enquiry and diſcloſure of the total amount of the expected Imports, though we ſhould have been enabled to define their exact component parts, might, to ſay the leaſt of it, have excited cautions and ſurprize, if not perhaps alarm, having no reaſon to doubt what we collected from the Merchants, that little more than half the Long Ells had yet left Canton for the Northern Provinces, and that this market was not expected to

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be cleared before the 8th month or Moon of September next, at ſooneſt; and it might impede a proviſional claim we had in contemplation to introduce in our Contracts, with a view to ſecure a reduction in our Cargoes adequate to any advance it might be in our power to make at the cloſe of our Book, which could not then be decided.

Extract of the General Letter from Canton, dated the 14th January 1801.

59. We have not yet agitated the queſtion of our Tin, and are ſorry to remark, this article ſeems, for the preſent, in no demand.

Extract General Letter from Canton, dated the 28th November 1802.

Para. 27. It will be obſerved by the Indent for 1804-5 tranſmitted, a number in the David Scott's and Arniſton's Packets, that we have limited the quantity of this article to 12,000 pieces, and perhaps this number ought not to be exceeded for one or two years, as the preſent importation, added to what ſtill remains on hand of the preceding Seaſon, will be amply ſufficient, as the Merchants aſſert (and corroborated indeed by our own obſervation) to ſupply the demand for at leaſt two Seaſons.

LEAD.

Extract General Letter from Canton, dated 28th November 1802.

29. We ſtated to the Honorable Court, in our advices by the Canada, our expectations of obtaining for the Lead of the Seaſon, notwithſtanding the increaſe of the quantity, at leaſt 5 Tales per Pecul. That we have failed in our endeavours, however, may be aſcribed to the extenſive importation, to the ſmall conſumption, by the limited demand for Bohea, as well for our own inveſtment as on the part of the Americans, Swedes, Danes, and Dutch, and to the recent diſcovery of the Lead Mines in the Province of Houquang, which proved extremely productive, and from whence the Tea Country has been partly ſupplied, on more moderate terms than can be effected from Canton.

30. In the diſpoſal of this article we employed every means in our power, and the influence we might be ſuppoſed to poſſeſs with the Merchants, to induce an offer of 5 Tales, which would have been equivalent to a reduction of 15 per cent. on the price of the laſt Seaſon (5. 8.) but our effort unfortunately proved fruitleſs. They urged the ſtate of the market, which precluded them from offering more than 4. 2, the ſale price not exceeding 4. 8 or 4. 9, and from whence the Duties and Charges of 7 Mace were to be deducted, nor had they in any inſtance given more than 4. 3. After much diſcuſſion, we finally prevailed on them to agree to 4. 5 per Pecul.

T. m. T. m. T. m. T. m. T. m.

31. And although we cannot but lament our diſappointment, and the loſs which will be incurred, on the conſignment, of this Seaſon, this price, under every circumſtance, may be conſidered more favourable than we had a right to expect, viewing the current value and large quantity in the market; and, except when the Merchants can diſpoſe of it in barter for Teas or other goods, we are ſorry to remark, they muſt inevitably ſuſtain ſome loſs.

33. While the market continues in its depreſſed ſtate, we cannot therefore venture to recommend any augmentation of this article, or of the Lead, beyond the amount of the Indent. The latter indeed it might be adviſable rather to diminiſh, the quantity at preſent on hand being undoubtedly ſufficient for the conſumption of three years.

CAMLETS.

Extract of the General Letter from Canton, dated 4th February 1803.

Para. 22. They declare, nor have we any reaſon to doubt the aſſertion, that the quantity in the market is adequate to ſupply the demand for nearly three years, and that their loſſes fall little ſhort of 40 per cent. the average of the Company's Camlets, including the Duties, being 48 Dollars, and the retail price in the ſhops, for a due proportion of the three ſorts, only 34 and 35 Dollars.

23. Had the importation been confined to the Company alone, this depreſſion would in all probability have been prevented, but 6 or 7,000 P^s have been brought to market by foreign ſhips, and a ſmall quantity in private trade; and though the prices at which they have been ſold, not exceeding 22 Dollars, may deter future ſpeculations, the preſent injury thereby occaſioned is ſerious and irremediable.

LEAD.

Extract General Letter from Canton, dated 21ſt November 1809.

Lead, we are ſorry to ſay, is almoſt unſaleable; the depreſſion of the market for this article is ſaid in ſome degree to ariſe from regulations prohibiting the exportation to the Northern Provinces by ſea, from apprehenſions of its falling into the hands of the Ladrones, a very conſiderable

conſiderable proportion of the quantity imported laſt year is remaining unſold, and even the nominal Chineſe price (T. m.) does not exceed 5; from which deducting a Duty of about 9 Mace, not more than (T. m. c.) 4. 1. 2 could be afforded to the Importer. We ſhall prefer keeping this article on hand for ſome time, in the hope of a favorable change in the market to accepting ſuch terms; indeed even this low price, we might find difficulty in obtaining, as the Merchants neither collectively or individually appear deſirous of becoming purchaſers.

LONG ELLS.

Extract General Letter from Canton, dated 21ſt November 1809.

From the ſmall quantity of Long Ells that have yet come under the inſpection of the Merchants, we cannot ſpeak with any confidence of their opinion of their quality; the reduction in the quantity has proved extremely acceptable to them, as the price at which they have been ſold in the market during the laſt year has been very unfavorable, varying from (T. m.) 6. 4 to (T. m.) 6. 8 per piece; in conſequence, many of the former years importation are remaining on hand, particularly with Mowqua.

Extract General Letter from Canton, dated 3d March 1809.

Para. 34. As a circumſtance affecting the welfare of a numerous and induſtrious claſs of our fellow countrymen, as well as the general intereſts of our Country, we much lament that we cannot recommend the importation of Long Ells into China, on the preſent extended ſcale; but we ſhould be wanting in our duty to our employers, did we not ſtate to them our opinion of the neceſſity of contracting the quantity, at leaſt for ſome Seaſons, unleſs they conceive the advantages of an extended importation, ſuch as to counterbalance a depreſſion in price. Conſiderable quantities of the importation of 1807-8 ſtill remain in the Merchants' Warehouſes, and with thoſe brought by the ſhips of the preſent Seaſon, form an aggregate which we cannot hope will be diſpoſed of before the arrival of the next year; from this a loſs muſt ariſe that there can be no queſtion will ultimately, in ſome ſhape or other, fall upon the Company. Some ſales have been made under 7 Tales, leaving, with the addition of Duties, a loſs of nearly 2 Tales per piece, to the original purchaſe.

35. In the Indent we have herewith the honor to tranſmit, we have not reduced the quantity ſtated to be required for Seaſons paſt, being deſirous of recommending the importation to the full extent that the market will bear; but even this quantity exceeds what many of the Merchants think ſhould be imported, and ſhould not in our opinion be exceeded.

36. We are willing to hope that the very dull ſale which the Long Ells have experienced during the preſent Seaſon, has ariſen from cauſes of a temporary nature, owing to the diſappointment the Manufacturers of Nankeen Cloth have experienced in not finding a ſale for their goods among the Americans, and conſequently have been unable to purchaſe this article of the Honourable Company's import, in which they otherwiſe deal largely; and alſo from many of the Up-Country Dealers hearing, on their way to Canton, the diſturbed ſtate of the trade and country, returned, and have relinquiſhed the trade for the Seaſon; but from whatever cauſe it may have ariſen, the effect muſt be an overſtocked market, and which we fear can only be remedied by a reduced importation.

Appendix, No. 13.

ATTEMPTS made ſince 1794 to introduce NEW ARTICLES into CHINA; thoſe Articles being manufactured in the United Kingdom.

ARTICLES for PEKIN.

Extract Company's General Letter to Canton, dated 23d April 1794.

Para. 16. HAIRBINES, Iriſh Poplins, Tabbinets, and Iriſh Lawns and Linens, being recommended to be ſent as a trial, 5 bales of Hairbines, marked No. 1 to 5. H; 3 caſes of Iriſh Linens and Lawns, marked No. 6 to 8. I. L. are ſhipped on the Alfred, and every information muſt be obtained reſpecting them, and the eſtimation they are likely to be held in.

17. The Hairbines ſent as an experiment, being boiled to ſoften them, which proceſs they had never undergone before, about 40 pieces of them do not run their intended lengths, and are invoiced particularly.

18. Not any Tabbinets are ſent, as it appears every precaution has been uſed to prevent their being mildewed, and which has proved to be ineffectual.

20. There is ſent per Canton a bale marked No. 251. F. C. containing 20 pieces figured Camlets, deſcribed in the Invoice. The ſame attention muſt be paid to this, that has been required to every other article lately ſent by way of experiment.

Extract General Letter from Canton, dated 20th January 1795.

Para. 54. The Hairbines have been ſhewn to all the Merchants, and we are happy to find they are ſo much improved by boiling, that no complaints are made on the ſcore of ſtiffneſs,

and in general they are not known to be other than Camlets. We are ſorry to find they are ſo high priced, as they do not appear, in the opinion of the Chineſe, to rank with the firſt ſort of Camlets, and conſequently will never ſell for a proportionate profit: if, however, the Honorable Court's object be merely to aid the Manufacturer, that end may be accompliſhed without loſs whenever the demand for Camlets ſhall revive. We have accordingly inſerted 300 pieces in the Indent for the preſent year; theſe may be of the ſame colour with the Camlets, except purple, which in the Hairbines ſeems rather defective, and liable to ſtain.

Irish Lawns and Linens.

Para. 56. Theſe, we are ſorry to ſay, will not anſwer in any degree; the Chineſe have too little knowledge of their value, and too little diſtinction of their qualities, for us to hope they could be induced to purchaſe them at any price proportioned to their firſt coſt. We ſhall endeavour, in the courſe of the Seaſon, to force them into their notice, if poſſible; but the times are ſo unfavorable for experiments of this kind, that our hopes of ſucceſs are too ſmall to juſtify our recommending a ſecond trial.

Extract General Letter from Canton, dated 14th May 1795.

[For Paras. 15 to 17, ſee the other Collection.]

Para. 43. We have already mentioned in our Letter of the 20th of January, the little probability there was that the Iriſh Linens and Lawns would find a vend in this Country; but in order to aſcertain that point more particularly, we have diſpoſed of the whole conſignment to Mowqua at the Invoice price, who has promiſed to diſpoſe of them in different ſhops, and to keep an account of the prices offered for each degree of quality.

44. He ſeems at preſent to be of an opinion that the lower priced ones, not exceeding 3*s.* per yard, may poſſibly anſwer, but all above that are too dear for the wear of the Chineſe.

Shawls.

Extract Company's General Letter to Canton, dated 6th May 1795.

Para 7. On the ſame ſhip we have forwarded a caſe marked C. S. No. 1; it contains ſome Shawls which we are deſirous of trying as an experiment. You will diſpoſe of them as ſoon as poſſible, and furniſh us with an account of the Profit or Loſs that ſhall ariſe thereon; as alſo your opinion how far it is likely they may prove an advantageous article of traffic, and to what extent we may ſupply you therewith.

Linen Cloth, Sword Blades, and Stationery.

Extract Company's General Letter to Canton, dated 5th June 1795.

Para. 7. We have taken into conſideration the 9th Para. of the Letter from our late Secret and Superintending Committee at Canton, dated the 10th March 1794, and alſo their proceedings of the 3d February 1794, reſpecting a Liſt of Articles, which in Lord Macartney's opinion might be introduced with advantage at Pekin, and which was delivered to them by his Lordſhip previouſly to his leaving Canton.

8. We content ourſelves for the preſent with ſending ſamples of three of thoſe articles, viz. Linen Cloth, Sword Blades, and wove Paper, the recommendation in favor of which has been lately confirmed to us by Lord Macartney.

9. On the Ship Belvidere you will therefore receive the following articles, as particularized in a ſeparate Invoice ſent in the Packet; viz.

Linen Cloth, Iriſh, to the value of	£. 300
Do - Scotch	- 200
Gill's Sword Blades	- 250
Wove preſſed Paper for writing and drawing	- 250
	1000

10. It is our wiſh that no time may be loſt in forwarding thoſe ſpecimens to Pekin, under ſuch circumſtances as may appear to you the moſt likely to afford every advantage to the ſale, in order to determine how far it may be proper to purſue the ſpeculation in future.

11. You will therefore either accept the offer made by Shy Kinqua to our late Secret and Superintending Committee (and which appears on their above-mentioned proceedings of the 3d February 1794) of ſending theſe ſamples to the Northward, under the care of one of his own people; or fix upon any other Chineſe Merchant who you may deem more likely to fulfil our views in this inſtance.

Extract Company's General Letter to Canton, dated 3d July 1795.

Para. 2. As it is eſſentially neceſſary to our ſucceſs in China, that upon no account whatever any cauſe of offence ſhould be given to the Chineſe Government, we recommend to your particular attention that nothing of that kind ſhall occur reſpecting the articles of the Pekin market, laden on the Belvidere, and of which you will receive advice in our Letter of the 5th ultimo.

3. With

3. With regard to the Sword Blades which form a part of that export, we are particularly anxious that the utmoſt circumſpection ſhould be obſerved. For that purpoſe, we direct that you give immediate notice to the Government of Canton, of the Sword Blades being on board the Belvidere; and no attempt muſt be made to land them, until the conſent of the Viceroy ſhall have been obtained. Should the Government of Canton be inclined to purchaſe them, every attention muſt be paid to their wiſhes.

Extract General Letter from Canton, dated 23d June 1796.

Para. 60. We are concerned to inform the Honorable Court, that our endeavours to diſpoſe of the articles intended for the Pekin market, have not been attended with the ſucceſs we could wiſh for.

61. The Scotch and Iriſh Linens and wove Paper were ſhewn to Puan Khequa and Mowqua, the Merchants we judged moſt likely to fulfil the purpoſes the Honorable Court have in view; but the latter declined having any thing to do with either of the articles, and the former would be only prevailed on to take one cheſt of the Paper, which he promiſed to ſend to Pekin as expeditiouſly as poſſible, by a friend who was ſhortly to ſet off for that place: he ſeems however to have little expectation that it will anſwer as an article of trade which could be an object to the Honorable Company, though a ſmall quantity might ſell to advantage for the purpoſe of preſents.

62. That the conſignment of Sword Blades ſhould have been attended with even leſs ſucceſs than the two preceding, the Honorable Court will perhaps not be ſurprized at, as they ſeem to be aware that ſome difficulties might attend the introduction of them into this country through the ordinary channels of trade: the nature of the conſignment indeed was ſuch as precluded any individual from interfering with it; and as they could not be offered to Government but through the intervention of the Merchants, which the delicacy of the commiſſion induced them to decline, we have been under the neceſſity of returning this conſignment by the Belvidere, from which ſhip it has never been landed.

63. The caſe of Shawls has been ſeveral times ſhewn to the Merchants, but as no price has been offered, and they declined giving the prime coſt, we have wrote them off in our books as unſold.

64. The great objection to this manufacture appears to be the unfitneſs of their form for any purpoſe of dreſs or furniture appropriate to the country; but ſome of the Merchants are of opinion, that if they were made twice the breadth, and about ſeven Covids long inſtead of ten, they would be liked as coverings for beds.

Extract General Letter from Canton, dated the 8th June 1797.

Iriſh and Scotch Linens and Shawls.

Para 51. Theſe articles the Merchants have taken in equal ſhares at prime coſt, and we alſo divided amongſt them the remainder of the preſents on the Cirenceſter, which has produced Ts. 1,403,200.

Stationery.

52. This conſignment per Belvidere we are at laſt under the neceſſity of writing off our books by profit and loſs, as Puan Khequa, after the experience of ſome months, declares it to be unſaleable at Canton, and too dear to bear the tranſit charges into the Northern Provinces; the reſt of the Merchants confirmed this opinion, and as it was pertinently remarked by them that it might be employed for the Company's uſe, we could not preſs their bearing any loſs in any article of that deſcription.

53. We muſt look therefore for an indemnification to the Honorable Company, for this unſucceſsful experiment, in the retrenchments we ſhall make in our future Indents.

Extract Company's General Letter to Canton, dated 12th May 1797.

Letter from China, 23d June 96.
(63 & 64) The Shawls have been ſhewn to the Merchants, and are ſtill unſold—appear to be unfit for dreſs or furniture: ſome Merchants are of opinion if they were twice the breadth and not ſo long, they might be liked as coverings for beds.

Para. 104. When this article was ſent out, there was very little expectation of it anſwering, and was only meant as an experiment; therefore, when they are diſpoſed of, a ſeparate account of the ſale muſt be attended to, and tranſmitted in the Packet, that we may be reimburſed the loſs that may accrue thereon; and we ſhall decline ſending any more for the preſent; but if on further enquiry the ſort for covering of beds is likely to anſwer, you will take care that we are made acquainted with it.

Extract of the General Letter from Canton, dated 4th February 1799.

To China, January 1798.
44. No more Iriſh and Scotch Linens and Shawls will be ſent.

Para. 59. The Merchants are pleaſed with this information.

Extraordinary

EXTRAORDINARY FINE AND DUTCH CAMLETS.

Extract of the General Letter from Canton, dated 4th February 1799.

To Canton, 20 April 98.
(36.) Reſpects two bales of extraordinary fine Camlets for Fort William.

Para. 130. We have given the faireſt trial to this article, and we are inclined to think, on reading our proceedings under the date of the 10th of January, the Honorable Court will not judge it adviſable to admit it into the liſt of their Inveſtments.

Letter to, dated 20th April 1798.
(37.) Obſervations on an experiment in imitation of Dutch Camlets.

131. Puiqua, however, from a prepoſſeſſion that this latter article may be imported, has deſired to have 500 pieces on his particular account, of dimenſions noticed in our Indent; in this fancy, however, he ſtands condemned by the concurring opinions of other Merchants. Vide Cons. 10 January.

Extract Company's General Letter to Canton, dated 24th December 1799.

From Canton, 4 Feb. 99.
(130.) Trial has been made of extraordinary fine Camlets, and inclined to think it will not be judged adviſable to admit them in the liſt of Inveſtment.

Para. 48. The Camlets of the firſt ſort not being in eſtimation, and the Merchants having deſired no more of them may be ſent, and this article being of the ſame kind, we have declined ordering any to be ſent you.

(131.) Puiqua, from a prepoſſeſſion that this article (Dutch Camlets) may be imported, indents for 500 pieces; for which ſtands condemned in the opinion of other Merchants.

INFERIOR LONG ELLS.

Extract General Letter to Canton, dated 9th April 1801.

21. You will receive by the ſhips of the preſent Fleet, ten thouſand Long Ells of an inferior quality to thoſe that have been uſually exported by the Company. We ſend them as an experiment, under a belief that by affording them at a cheap rate, they may become an article of general wear among the poorer claſſes of Chineſe; as from the information we have received, we are inclined to think that it may be ſold by the retailer on ſuch terms as will make it come to the purchaſer at a price not much dearer than that which he now pays for a cotton garment of a like dimenſion: if this can be effected, the manifeſt advantage a Woollen dreſs muſt poſſeſs over a Cotton, in more effectually defending its wearer both from wet and cold, may make the demand for Long Ells of this deſcription very conſiderable. They have been packed in a different manner to the others, not only with a view to reduce their coſt, but to prevent their being miſtaken for the common Long Ells, whereby the Chineſe might conceive that they had ſuffered a depreciation in quality; the outſide of the bales are marked "Cheap L. E."

22. If the inferior Long Ells can be diſpoſed of at five Tales each, which is two Tales leſs than you have obtained for the other Long Ells in the two laſt Seaſons, we ſhall make them a permanent article of export; you muſt impreſs on the Merchants the neceſſity of their endeavoring to effect a proportionate reduction in the Duty, and we recommend your ſuggeſting to them, that it would be more deſirable if they could ſell theſe goods to perſons who are accuſtomed to trade to the Northern Provinces, where it is conceived the article would meet a more ſucceſsful competition with the Cotton garments.

Extract of the General Letter from Canton, dated 28th March 1802.

To Canton, April 1801.
21, 22. Conſignment of Cheap Long Ells, which the Honorable Court are deſirous of rendering a permanent article of Export, by affording to the poorer claſſes of the inhabitants a more ſuitable garment to defend them againſt the cold and wet.

Para. 23. We have been obſervant of the Honorable Court's orders on this ſubject, but neither the information we have been enabled to collect, nor the opinions of the Merchants, lead us to recommend a repetition of ſimilar conſignments.

24. The preſent importation has been diſpoſed of at five tales, and we have prevailed on the Merchants to take their reſpective proportions of the 30,000 pieces expected the enſuing ſeaſon, their opinions on theſe Long Ells are fully detailed in our Conſultations on that ſubject; from whence it appears, ſerious injury and much miſchief may be apprehended to the common ſort, ſhould the Honorable Court reſolve to continue the exportation.

25. Theſe objections appear to reſt on the ſuppoſition that frauds may be attempted by the dealers, and which from the preſent mode of packing cannot be guarded againſt. It is conjectured that men who are diſpoſed to practiſe acts of villainy, might eaſily introduce into the bales of the common Long Ells, pieces of theſe inferior kinds, and by adding the tillets, there would be no means of detection until too late to trace it to the perpetrator. Such a deception would entail the moſt ruinous conſequences on our general Trade, by weakening the confidence in the Company's Mark, which at preſent enſures their goods a ready paſſport throughout the Empire, and gives ſo much facility to our buſineſs.

26. Should the experience of the preſent and enſuing Seaſon tend to prove the Merchants' objections to be ill-founded, and any quantity can be diſpoſed of in addition to the preſent Importation of the ſeven Tales Long Ells, we ſhall not fail to include them in our future Indents;

Indents; and as a ſufficient time will be afforded for the experiment, and to collect information, and the Merchants have expreſſed their willingneſs to take their proportion at 5 Tales, the Honorable Court's object may perhaps, ultimately, be realized.

27. If ever we are able to accompliſh the introduction of theſe cheap Long Ells, without injury to the preſent ſort, and it ſhould anſwer the Company's purpoſe to dye them of different colors, the Merchants, it may be relied on, will give 5. 6 per piece; of the expence of dying, we poſſeſs no accurate information, and can conſequently form no opinion of the comparative profit or loſs that might be derived by attending to this ſuggeſtion.

T. m.

28. Under every circumſtance, therefore, we have not thought it adviſable to include the cheap Long Ells in the Indent of Woollens now ſent, the objections of the Merchants to their becoming a permanent article of export from England appearing ſufficiently forcible to deter us from recommending to the Honorable Court a perſeverance in the exportation of any goods which might eventually tend to endanger ſo valuable a branch in the Company's Trade.

Extract General Letter from Canton, dated 4th February 1803.

Para. 24. It is with infinite regret alſo that we muſt acquaint the Honorable Court, that the Merchants have poſitively declined renewing the engagements for the cheap Long Ells; the whole of the preſent importation, except in the inſtance of Ponqua and Gnewqua, ſtill remain in the warehouſes, and are altogether unſaleable, even at 6 Dollars; nor does there appear the moſt diſtant proſpect of a riſe.

25. In this ſtate of the market, therefore, we ſhall derive conſiderable ſatisfaction if our Addreſs of the 28th March laſt ſhould have been received ſufficiently in time to enable the Honorable Court to countermand their orders for this article, which the experience of two Seaſons now fully proves cannot be rendered a permanent branch of the Company's Woollen Trade.

Extract General Letter to Canton, dated 17th December 1802.

From Canton, 28th March 1802. 23 & 28. Stating their proceedings relative to the diſpoſal of the conſignment of Cheap Long Ells.

Para. 46. We have attentively peruſed theſe paragraphs, as alſo your Conſultations of the 23d of February and 8th March, wherein your ſentiments on the ſubject of this new article of export are more fully detailed. You will bear in recollection that our chief object in ſelecting this deſcription of goods was the probability of an extenſion of the Woollen Manufacture, and in the event of its ſucceſs, to afford a remittance on more advantageous terms than any other manufacture of which your annual inveſtment is compoſed. The latter object you have fully accompliſhed by obtaining for them the price at which we had eſtimated; their diſpoſal yielded, as you will perceive by their Invoice, a profit of 3*s.* 4*d.* on each Long Ell, and which we perceive could have been increaſed two Mace, had you deemed it prudent to perſiſt in the advance; while by the diſpoſal of the common ſort at ſeven Tales, there is on the average a loſs of near ſixpence each.

Mem.—The Cheap Long Ells ſold for five Tales, £. 1. 13*s.* 4*d.* Invoice price £. 1. 10*s.* The uſual ſort ſell for ſeven Tales, 46*s.* 8*d.* The average Invoice price was about 47*s.* 2*d.*

47. Under theſe favorable circumſtances, we cannot feel much apprehenſion, in a commercial light, leſt their introduction ſhould attend a diminution of the common ſort; we certainly had in view their introduction to a different claſs of people, whoſe circumſtances would not permit them to avail themſelves of the comfort of woollen garments at the prices they had been hitherto rendered at, and thereby increaſe the means of ſupplying the homeward Inveſtment. We therefore cannot wholly concur in your obſervation, that one of the circumſtances to be apprehended is, leſt the introduction of Cheap Long Ells ſhould exclude "an equal number of the common ſort, and thereby reduce the means of "ſupplying the Inveſtment 2 Tales per piece, and conſequently neceſſarily add to the "exportation of Bullion." On general principles of trade, the cheaper any article can be rendered, in a greater proportion will its conſumption be increaſed; and we can ſcarcely conceive it poſſible, from the immenſe population of China, but this low article muſt be ſuited to the finances of a lower claſs of inhabitants, and that therefore the conſumption of the common ſort will remain, with very little reduction, at its former ſtandard; this idea ſeems alſo to be juſtified by a compariſon with your preſent Indent for Long Ells (2,20,000) and that of 1702 (thirty-eight thouſand.)

Sic Orig.

48. Another objection which you have ſtated, and which remains to be noticed, is the Merchants' apprehenſion leſt fraud ſhould be attempted by the Retail Dealers, by ſubſtituting them in lieu of the common Long Ells. Thoſe that will be conſigned you this Seaſon are packed in a different ſhaped tillet, and are preſſed without a creaſe, like the ſuperior Long Ells, the quality of which it is impoſſible they can, by the moſt haſty obſerver, be miſtaken for. We therefore truſt this ground of objection will be removed. It may be remarked that a ſimilar objection might be made to the ſecond Single Camlets, which are of the ſame length, width, colour and package, as the other two ſorts, and we have not yet heard of any ſuch deceptions having been practiſed on theſe goods.

49. An equitable reduction in the amount of Duty, in proportion to the value of theſe Long Ells with the common ſorts, we ſhould hope would be an object you would be able to obtain;

obtain; but this only remotely affects the Company, in as far as it facilitates or impedes the conſumption of theſe Long Ells.

50. We have been thus minute in calling your attention to the points above mentioned, more with a view to aſſiſt you in the inveſtigation on the ſpot into the expediency of continuing this article in the liſt of our Inveſtment, than to combat the judicious obſervations you have made. You will have obſerved from what we have now written, as well as from our Orders of April 1801, that if this article ſucceeded, we had ſanguine expectations that its export would be to a conſiderable extent; but, however we may have been impreſſed with its ultimate importance, we have, in conſequence of the ſentiments you have communicated to us, deemed it proper to confine the export of this deſcription of Long Ells to about 13,000 this Seaſon; nor ſhall we conſign you any further quantity in the following Seaſon, unleſs your ſubſequent reports ſhould be more favorable.

Extract of the General Letter from Canton, dated the 27th November 1802.

Para. 21. In our Advices of laſt Seaſon we communicated to the Honorable Court the ſentiments of the Merchants on the ſubject of the Cheap Long Ells. The reports of the preſent ſeaſon are infinitely more diſcouraging to the continuance of any conſignment of this article, than we even then conjectured. The Country Dealers are decidedly oppoſed to the importation, as well from the great inferiority in the quality, as from their being ſubjected to ſimilar Duties, and Charges of Tranſport to the interior Provinces, as thoſe of the common kind; and while the ſuperior manufacture can be obtained at very little additional advance, the Merchants requeſt no more may be ſent on any account: the injury that may eventually reſult from their introduction, by the innumerable frauds and deceptions that can be practiſed, to the evident detriment of the Seven Tales ſort, excluſive of the loſs to which they are likely to be expoſed, being an additional motive to ſolicit the Honourable Court's attention to this requeſt.

22. The preſent price barely exceeds 6 Dollars, and even at that rate there is little or no demand; the loſs to the Merchants, therefore, may be fairly eſtimated at 20 per cent.

Extract of the General Letter from Canton, dated 29th January 1804.

To Canton, 17 Dec. 1802.
46 & 50. Anſwer to the objections to receiving cheap Long Ells, and to their forming part of the Indents for Woollens.

Para. 32. We truſt the Honorable Court will believe it was as much our inclination, as it is our duty and intereſt, to promote the extenſion of the ſale of our Woollens in this Country, and are concerned whenever opinions ſeem to convey any obſtacle to it. We muſt however adhere to our ſentiments reſpecting the cheap Long Ells, given in our Addreſs of the 28th March 1802, and particularly detailed in our Conſultations of the 28th February of that year; the truth of which, experience has fully confirmed. In the early part of the Seaſon we attempted to diſpoſe of thoſe conſigned to us by the preſent ſhips, but found them ſo generally depreciated that no offer was made, but what, if accepted, would have entailed conſiderable loſs. As we perceived the price of Woollens to be riſing in the market, we declined diſpoſing of them till a more favourable opportunity. Towards the cloſe of November, Exchin was induced to offer us five Tales per piece for the whole quantity, on condition of our agreeing to purchaſe nearly 3,000 cheſts of Twankay he had ſhewn to us, which we had approved, and from 3 to 4,000 cheſts of Congo; this we readily acceded to, as the ſale price of theſe

T. m.

Long Ells in the ſhops is now four Tales, the Duty 1. 4, conſequently there is an apparent

T. m.

loſs of 2. 4 per piece. This will probably be made up, in part, by the rate at which he may be able to paſs them to the Tea Merchants, and the profit he may derive from the ſale of his Teas; but his principal inducement we believe to be, the credit this tranſaction will give him with his countrymen, and the future favor and notice he hopes it will entitle him to from the Houſe. To theſe circumſtances we attribute our getting off this article ſo favorably, on which otherwiſe the Company muſt have ſuffered conſiderable loſs. We conſider this manufacture to have had now a fair experiment at this market; and, at the general deſire of our Merchants, requeſt that it may not form a part of the future conſignment of Woollens to this Country. Should there ever appear any change which will permit us to adviſe its introduction again, the Honorable Court may be aſſured we ſhall watch the opportunity of recommending it.

EMBOSSED LONG ELLS.

Extract of the General Letter from Canton, dated May 1801.

To China, May 1800.
Par. 19. By the Exeter will receive two caſes embooſſed Long Ells, and as they are a new pattern, it is particularly wiſhed they ſhould be ſhewn the Merchants for their opinion; which, with ſuch further remarks as can be collected, muſt be tranſmitted by an early conveyance to the Honorable Court.

Para. 43. This article, as well as the former, was firſt ſhewn the Merchants in a body, and afterwards ſent round to their Hongs. We augur favorably from their having attracted the notice of the Hoppo, who has included both bales in his preſents to Court, and we are ſanctioned by the Merchants in an Indent for five hundred pieces; requeſting, however, that the obſervation ſent apart, after a careful examination and deſcription of each piece, may be attended to.

44. Together with the obſervations on embooſſed Long Ells, are forwarded thoſe on the embooſſed Cloths, ſold at the former price

of

T. m.
of 1. 5 per yard, of which the Company may ſend about 300 pieces, to arrive in 1802-3. The Indent however for both articles ought not to be exceeded, as on account of ſo large a ſhare being required by the Hoppo, to forward to Court, it is evident they produce no profit to the Merchant; and with a view to leſſen the grievance, it is requeſted the pieces on yellow grounds may not be too many.

CAMBLETEENS.

Extract General Letter to Canton, dated 19th February 1802.

Para. 59. By the ſhips David Scott and Cuffnels, we have conſigned you ſix hundred pieces of Cambleteens, being an article which we underſtand has occaſionally been carried out in American ſhips, and ſold to advantage; you will therefore take an early opportunity of adviſing us of the opinion of the Merchants on this deſcription of goods.

Extract General Letter from Canton, dated 28th November 1802.

Para. 34. In order to concentrate as much as poſſible the information we have to communicate, and to bring the ſubject of Imports, as far as may be, under one point of view to the Honourable Court's notice, we ſhall proceed to mention the diſpoſal of the Cambleteens and Cochineal, although not immediately under reply.

Cons. 12th, 13th Sept. 6th Nov. 35. To our Conſultations in the margin, we beg to refer the Honorable Court, for our proceedings relative to the ſale of the Cambleteens; with much perſuaſion, and after conſiderable difficulty, we prevailed on the Merchants to allow the Invoice Coſt, or 8 Dollars per piece; it was however conceded under the expreſs ſtipulation, that this price ſhould not be eſtabliſhed as a precedent in the event of their again forming a part of our Inveſtment.

36. The moment for an experiment of this nature proved extremely unfavourable; the market being completely overſtocked and the prices comparatively low, could not fail to affect an article of ſimilar manufacture and of inferior quality; but excluſive of this cauſe, the coarſeneſs of the goods, and the open texture of a very large proportion per David Scott, renders them, in the opinion of the dealers, totally unfit for uſe, and precludes the idea of their ever becoming an eſtabliſhed article of import; the Merchants therefore earneſtly recommend the experiment may not be repeated.

37. We have not, after the moſt ſtrict enquiries, been able to aſcertain that goods of this deſcription were ever imported by the Americans, nor were they at all known to the Chineſe, though it was diſcovered on a reference to the Hoppo's books, the French had formerly dealt in this article; but the prices at which they were uſually ſold, we have not been able to learn.

BARRAGONS, and EMBOSSED FLANNELS.

Extract of the General Letter from Canton, dated 29th January 1804.

Para. 186. The report of our four principal Merchants, with that of ſeveral retail Dealers, has been very unfavorable to the experiment of the Barragons and Emboſſed Flannels forming a part of our Woollen Conſignments. For the Emboſſed Flannels the beſt offer
T. m.
was 4. 3, the Company paying the Duties; which, on a compariſon with the prime
m. c.
coſt, 7. 3,1, would leave a loſs of 41 per cent. For the Barragons, whoſe firſt coſt amounts to 39 Tales per piece, only 30 Tales could be realized, not deducting the Duties of 11 Tales; and this manufacture, though fine in appearance, and approaching in the ſtiffneſs to the Dutch Camlets, is totally unfit for uſe in this Country; the thread of the warp being unuſually large and clumſy, while thoſe of the wool were delicate and fine; and it had altogether an appearance of coarſeneſs which would prevent the richer claſſes, for whom by its price it was alone attainable, from uſing it in dreſs.

187. The Emboſſed Flannels, whether as regarding the manufacture itſelf or the patterns, were totally unfit for this country. Our Merchants, with their uſual liberality, have conſented to relieve the Company from the loſs they otherwiſe muſt ſuſtain by theſe articles, by agreeing of their diviſion among them at the prime coſt, requeſting at the ſame time, that no more of either may be ſent in future.

188. And we muſt beg leave on this occaſion to remark, that we are decidedly of opinion that the extenſion of the ſale of our Woollens in this Country, is more likely to take place by keeping up the ſtandard, or ameliorating the quality of the eſtabliſhed aſſortments uſually imported, which we underſtand are of the kind moſt beneficial to our Country, the raw material and labour being entirely Britiſh, than by attempting the introduction of any novel articles, which the prejudices of the Chineſe, ſo abhorrent of innovation, will always reſiſt: and it is to be obſerved, that there is little chance of introducing an inferior kind with ſucceſs, as it will probably be burthened with a duty equal to a ſuperior manufacture; and this not confined to the Foreign Importation, but accompanying various internal Duties in its progreſs through the Empire.

189. The

189. The Honorable Court have frequently been adviſed of our ineffectual attempts to reſiſt this arbitrary and capricious aſſeſſment of Duties; but it ſeems now an eſtabliſhed regulation at the Hoppo's Office, that no article, however inferior in quality, ſhall be aſſeſſed at a rate lower than that already and uſually imported.

Mr. COOKE's WOOLLENS.

Extract Letter from Canton to the Secret Committee, dated the 29th January 1804.

Your Honourable Committee's marked Inſtructions called our particular attention to the diſpoſal of the improved Woollen Manufacture, and we ſhould be happy to have to communicate that there was a probability of its ever obtaining a favorable ſale in this Country, or of forming a part of the Honorable Company's conſignment.

Our firſt attention was to get it claſſed at as low a rate of Duty as poſſible; for this purpoſe we called on the particular attention of our Merchants. Our endeavours for this object were, however, unſucceſsful. The aſſortment was compoſed of ſuch variety of fabric and appearance, that Hoppo's Officers exerciſed their power of claſſing as their different reſemblances ſtruck them, or as their caprice dictated. The ſame Cloths by different ſhips are differently claſſed, and ſome of them at a very high rate; and we have reaſon to apprehend, in future importations, they will abide by the higher aſſeſſment; and the Honorable Court have been frequently adviſed by us, in our public department, of our inability to reſiſt this arbitrary valuation.

We diſtributed them among our Merchants, and the great retail of Cloth Shops, requeſting a particular attention to attain a faithful account of their value. They were generally received with diſapprobation, and many of them, from their mixture of colours, and as being ſtriped and ſpotted, were on ſight declared altogether improper for this market.

When the Accounts required were delivered, although there was ſome difference in them, they appeared to us generally unfavorable; but we could not determine to what extent till the Woodford's arrival, having neither Invoice, nor any other document which might inform us of their eſtimated value. Thoſe, when received, confirmed our apprehenſions, and their compariſon with the prices offered will prove the total impoſſibility of introducing this manufacture with advantage; only 6,000 Dollars being offered for what is invoiced at above £. 5,000.

With regard to prior advantageous ſales of this manufacture noticed by the Honorable Committee, we muſt remark, that on ſome articles, particularly Woollens, the Duty bears ſo great a proportion to their value, that a ſaving of part of that by a contraband ſale will itſelf yield a profit, when a regular and honorable ſale might occaſion conſiderable loſs. And the fluctuations of this market, particularly in the prices of the Exports, are ſo great, and they ſuffer ſuch a depreciation at certain periods, that ſales made by barter frequently have the appearance of being advantageous, when the ſame articles, if ſold forready money, might have entailed a heavy loſs.

We underſtand ſome ſmall quantities of theſe Woollens have been brought here in Private Trade, part of which have been diſpoſed of at a loſs, part returned as unſaleable.

Extract of the Secret Letter from Canton, dated 6th March 1804.

The Honorable Committee were apprized, by the ſame conveyance, of our endeavours to diſpoſe of the Cloth conſigned to us by the Ganges, Alfred, and Woodford, having proved ineffectual; ſince that period, however, we have found leſs reluctance on the part of the Chineſe to offer for theſe Woollens; and although their prices were generally low and much under the Invoice value, we did not conſider any advantages were likely to reſult from delaying the ſale until the enſuing Seaſon, when poſſibly indeed an additional conſignment might rather tend to lower their value. We conſequently cloſed with a propoſal made us on the 3d inſtant, exceeding by 4,000 Dollars that of any other perſon, as per accompanying Account Sales, and have the honor to incloſe a Bill for the amount, conformably with the inſtructions conveyed to us by Mr. Secretary Ramſay.

Every poſſible exertion has been employed to do juſtice to this experiment, and we regret that the reſult is ſo little calculated to afford encouragement to its repetition, or to anſwer the expectations formed; but the averſion of the Chineſe to innovation is inſurmountable; add to which, they poſitively declare, that at the preſent prices both the Broad Cloth and Long Ells are a preferable manufacture, and that Cloths of this deſcription can never anſwer.

We have nevertheleſs reaſon to imagine that could the Manufacturer be induced to alter the dimenſions of theſe Cloths, entirely omitting the ſtriped and ſpotted patterns, and proportioning the colours as in the Broad Cloth, that a ſmall quantity might annually be diſpoſed of at the following prices; viz.

	m.	c.	
The Worleys, of 32 inches wide, at - - - - - - -	7.	2	per yard.
Templars, do. - - - - - - - - - -	5.	5	do.

	T.	T.	m.	
Cloths, ſimilar to thoſe in Bale N° 1, 48 inches wide,	1.	or 1.	2	per yard.

The

The foregoing prices, however, are exclusive of the Duties, which must therefore be deducted from them.

Extract Company's General Letter to Canton, dated 10th April 1804.

Para. 2. By the ships Alnwick Castle, Cuffnells, and Arniston, we have consigned to you a quantity of Woollen Goods of a description that has been represented to us to have found a profitable market in China: the person who has furnished these goods has entered into an engagement to guarantee that the said Woollens shall produce in China a sum equal to their prime cost and charges in England; you will therefore, by the earliest conveyance, inform us the terms on which you have disposed of them, and how far they are likely to become a beneficial article of Investment.

Extract General Letter from Canton, dated 3d March 1805.

Letter to, dated 10th April 1804.
Par. 2. Advise consignment of a quantity of Woollen Goods, per ships Alnwick Castle, Cuffnells, and Arniston; information to be sent by the earliest conveyance of the terms on which they are disposed of, and how far they are likely to become a beneficial article of Investment.

Para. 4. Immediately on the receipt of these goods, the different Merchants were furnished with musters, and after an attentive examination of them, the highest offer that any were disposed to make, and with which it was judged advisable to close, will leave a loss on the Invoice amount of more than 18 per cent. These terms were offered by the person who purchased the Consignment of last Season, and who positively asserted, that in the present state of the market, he must inevitably be a loser by his bargain; which, from the very low offers made by some of the other Merchants, and subsequent enquiries, we have reason to believe to be the case; and that these terms were offered under the idea that they would be acceptable to the Company, and give him a claim to their future support and assistance.

5. With the dislike of the Chinese to all innovation the Honorable Court are fully acquainted, and must therefore be aware that time and repetition of the consignment will be necessary to reconcile them to these goods; which, if ultimately accomplished, it is apprehended, must reduce the importation of Long Ells and the 2d and 3d sorts of Cloth. It remains therefore with the Honorable Court to decide on the propriety of forcing this manufacture at the risk of depreciating the established and approved sorts, or of endeavouring with greater facility to extend their consumption.

6. The principal objection to this new Woollen Manufacture appears to rest on their small breadth exposing them to similar Duties with the Broad Cloth. The terms on which Gnewqua is willing to receive an annual quantity of these Cloths, of the dimensions therein stated, with his observations on their colours and qualities, are forwarded Numbers in the packet

7. In this Account, it may appear extraordinary that the Dentous are stated as not saleable on any terms, although a profit is derived by those of the present Season. This arises, we find on enquiry, from a mistake on the terms offered, the purchaser having formed an average of the whole, and in consequence paid little attention to the proportionate price, so long as the whole amounted to the sum he was disposed to give.

Extract Company's General Letter to Canton, dated 12th February 1806.

Letter from, dated 3d March 1805.
(4 to 6.) Mr. Cooke's Woollens. Were forced to sell them at a loss of 18 per cent. and Merchants a loser thereby; but took them to find future favor with the Company; repeat dislike of Chinese to innovations.

Para. 58. You have already been advised that it was not our intention to repeat a consignment of these articles. *The dislike of the Chinese to innovation, will preclude us in future from encouraging the speculative attempts of individuals, to the injury, as it now appears, of the staple article of our export.*

It rests with Court whether they will force this manufacture at the risk of the established approved sorts.

FUR SHAGS.

Extract of the Company's General Letter to Canton, dated the 26th February 1808.

77. By the ship Exeter we have consigned to you some Woollens of a new description, called Fur Shags; these articles were sent at the particular request of some Manufacturers in the West of England. From the representations you have made to us of the dislike of the Chinese to novelty, we are not sanguine of their success; but with a view to give every article of British manufacture a fair trial in a country whose immense population raises such strong expectations in the mind of the artist, we have been induced to permit the present experiment to be tried.

Extract General Letter from Canton, dated 3d March 1809.

To China, 26th Feb. 1808.
(77.) Consignment of a new description of Woollens, called Fur Shags.

Para. 167. We are sorry to have to make a very unfavorable report of the reception these goods met with, as the general opinion is decidedly against their being applicable to any useful purpose in China, and no higher price than 10 Dollars a piece has been offered; from some however with whom we have consulted, it

appears poſſible they may come into uſe in the Northern Provinces. Until this point can be aſcertained, we have thought it better not to diſpoſe of them on the terms offered, which might operate unfavorably on their future ſale; conceiving that if we can bring them into uſe, even the total loſs of the ſmall quantity now imported is not an object.

Extract General Letter from Canton, dated 26th February 1810.

Para. 280. We are ſorry to inform the Honorable Court that the Woollen Shags, conſigned to China laſt Seaſon, are entirely diſapproved of. Every pains has been taken, and time allowed to the Chineſe to examine and form their opinion of this manufacture; but all agree in conſidering them perfectly inapplicable to any uſeful purpoſe in China; few were willing to take them on any terms, and none offered more than the price of Long Ells. We have, however, prevailed upon the Merchants to receive them at 10 Tales per piece; a price which we are ſorry to ſay will not ſave the Company from loſs.

SERAGLIO RATTEENS and MOSCOW CLOTHS.

Extract of the Company's General Letter to Canton, dated 24th March 1809.

Para. 19. Mr. Joſeph Cotton jun. of your Eſtabliſhment, having repreſented to us, that Exchin, one of the Hong Merchants, had applied to him to bring out a few pieces of ſuperfine Cloth of the deſcription worn by Europeans, we have ſhipped on the Coutts, three bales of a Cloth called Seraglio Ratteen, and two bales of Moſcow Cloth, which we wiſh to be left at Mr. Cotton's diſpoſal. That gentleman having expreſſed his confidence, that the higher claſſes of Chineſe would prefer ſuperfine Cloths of ſtouter fabric and finer appearance than the general ſupply, we wiſh the ſentiments of the Merchants to be obtained thereon.

Extract General Letter from Canton, dated 26th February 1810.

To Canton, 24th March 1809.
(19.) A few pieces of Seraglio Ratteens and Moſcow Cloths, ſent out to be left at Mr. Cotton's diſpoſal.

Para. 256. Theſe Cloths, agreeably with the Honorable Court's directions, have been left entirely at Mr. Cotton's diſpoſal; but we are ſorry to ſay the opinions of the Merchants do not juſtify our ſuppoſing they will ever become in extenſive demand; as although the Cloths are admired, the price few are willing to give. Thoſe received the preſent Seaſon have realized the firſt coſt, as will appear by that gentleman's Letter of the 20th January, covering alſo an Indent from Tinqua, for ſeventeen bales of various colors, the patterns of which are forwarded; and a number in the packet at the priee of about 20s. a yard.

Extract General Letter to Canton, dated the 11th January 1811.

Letter from China, dated 26th February 1810.
Para. (256.) Tranſmitting an Indent from Tinqua for 17 bales of Ratteens, at 20s. per yard.

Para. 83. We have not ſent the Cloths herein requeſted, becauſe they could not be invoiced at leſs than 26s. or 27s. per yard, and which exceeds the price it appears Tinqua was willing to purchaſe them at.

VARIOUS ARTICLES of EXPERIMENTAL CONSIGNMENT.

Extract Company's General Letter to Canton, dated the 29th September 1809.

Para. 20. From this ſtate of things it is to be expected your Treaſury will ſuffer a diminution of receipts for the ſale of Britiſh Staples in the year 1810 to the full amount of Eighty thouſand Tales; being the difference between the Sale proceeds of Ten thouſand Peculs of Tin, of which we ſhall be deprived, and of Ten or Twelve thouſand Peculs of Lead, which we muſt ſubſtitute in its place.

21. Although this expected defalcation in the ſale of Britiſh Staples, will have ariſen from circumſtances wholly out of our controul, it is ſtill a matter which we greatly regret. We are fully impreſſed with a ſenſe of the duty and importance of endeavoring to extend in Aſia the ſale of the Produce and Manufactures of Great Britain and Ireland, as will be found in numerous inſtances upon your records. And we take this occaſion to direct that you refer to your former proceedings (particularly about the period of the Embaſſy of Earl Macartney) and that you make it a matter of eſpecial conſideration, whether the vend of Britiſh Articles already known can be increaſed, or other Britiſh Articles not known can be introduced. Your deliberate opinion, in anſwer to theſe enquiries, may be tranſmitted to us by the firſt ſhips of the Chineſe Seaſon, 1810.—See our Letter of the 8th January 1808, para. 18.

22. In conſequence of the expected deficiency in the quantity of Tin, we have determined to revive the export of Copper from this Country to China; but as the price of Britiſh Copper has advanced more than fifty per cent. ſince the period of our laſt conſignments, we have determined to limit our firſt experiment to Twenty Cheſts only, which ſhall conſiſt of all the various aſſortments in general uſe.

23. We have likewiſe reſolved to ſend to you a ſmall conſignment of Window Glaſs, upon which, as alſo upon the Copper, you will tranſmit to us all the information which you can procure.

24. The

24. The price of Britiſh Bar Iron of good quality is become very reaſonable, from the general uſe of machinery in the manufacture of that commodity. Should the Miners continue to decline delivering to us their Tin, we are apprehenſive that it may not always be found convenient to ſupply the deficiency with Lead, as well by reaſon of the great fluctuation in the price of that commodity in England, as by the fear of overſtocking the market in China. We therefore think that upon this account, as well as upon the general principle of extending the ſale of Britiſh Staples, it may be deſirable to endeavour to diſpoſe annually of a quantity of Britiſh Iron in China, which can be afforded at about four Tales five Mace per Pecul. We ſhall ſend a ſmall conſignment in the approaching Seaſon, by way of experiment.

Extract Company's General Letter to Canton, dated the 30th March 1810.

Para. 5. Our Experimental Conſignments will be as follow; viz.

Copper, conſiſting of all the deſcriptions which we conſign to our Indian Preſidencies, Twenty Tons.
Britiſh Iron, of all deſcriptions, Fifty Tons.
Window Glaſs, part being of larger ſizes than we ſend to India, Fifty Cheſts.
Red Lead, Five Tons.

6. We recommend this experimental conſignment to your moſt particular attention, and it is our deſire that you report fully upon each and every article which we have now ſent out, with a view to the extenſion of the conſumption of Britiſh Manufactures, if a demand can poſſibly be found, as more fully expreſſed in the 21ſt Para. of our Letter of the 29th September 1809.

7. At the ſuggeſtion of Sir George Staunton, and being at all times deſirous of encouraging every endeavour to promote the conſumption of Britiſh Manufactures, we have ſent by the ſhip Bombay, as an experiment, Ten Bales of Saliſbury Flannels: ſhould this article be approved in China, and a vend for any conſiderable quantity be hereafter effected, it would be productive of advantage to a Manufacturing Diſtrict of England, which has not hitherto participated in our Eaſtern Commerce.

8. As the Merchants have always ſhewn a reluctance to advance on the original price of any article, notwithſtanding its value in England may have riſen, we would have the price of theſe Flannels in the firſt inſtance fixed ſo as to meet an increaſe of price in England, namely at an advance of from fifteen to twenty per cent. on the Invoice price, as you may ſee a diſpoſition in the Merchants to accede to.

Extract General Letter from Canton, dated March 1811.

Para. 47. Since the date of our laſt Diſpatch, we have taken every opportunity, agreeably to your Honorable Court's recommendation, of paying attention to the diſpoſal of our ſeveral experimental conſignments, particularly that of the Saliſbury Flannels.

48. The uſual prejudices entertained by the Chineſe againſt any new article of Import, were fully inſtanced by the terms of the earlier offers made for theſe goods, whether thoſe by the Outſide Dealers, or by the Hong Merchants; and their conduct on this occaſion appeared to be influenced by the general opinion, that the ſuperior fineneſs of the material was no adequate compenſation for its deficiency of ſubſtance.

49. On a further examination, however, this manufacture ſeems to be conſidered by the Chineſe more favorably, and under the idea probably that uſes will be found for which it is better adapted than the other ſpecies of Woollens already known, more ſuitable offers have been made from different quarters, the moſt advantageous of which, hitherto, are thoſe of Conſeequa, who has conſented to give what may be conſidered equivalent to Invoice coſt, namely 33 Tales for the Broad Flannels, and 28 Tales for the Yard-wide.

53. Among our experimental conſignments of the preſent Seaſon, the Duroys ſtill remain on our hands, being hitherto unſaleable; with reſpect to the reſt, we are ſorry to obſerve we continue to have but little encouragement from the Merchants, to recommend their future import on account of the Company.

54. The Iron is the only article upon which we have had any offers amounting to a profit upon the Invoice coſt; but we doubt whether any larger quantity would find a ſale, or whether at all events ſuch an article of trade would be found to merit the attention of the Company.

55. Having had offers for the whole as high as 3,250 T. Per pecul, and the Invoice Coſt being about 2,800 T., there appears to be certainly a profit upon this conſignment of about 8. 6. per cent.; but this we are inclined to believe could not be realized upon any extenſive importation, as the Iron is not upon the whole approved, being too hard for the means of working it with which the Chineſe are acquainted. They are of opinion, however, that very ſmall rods, of about 1¼ inch in circumference, being more convenient for uſe, might ſell as high as 7 or 8 Drs. per Pecul: of the bars now imported, they value the large at about 3 Drs. and the ſmall at about 5 Drs. per Pecul, eſteeming however the different kinds, taken together, at the average price above ſtated.

56. We

56 We have noticed on our Proceedings, our intention of tranſmitting to your Honourable Court, ſtatements of the ſeveral offers which we were in expectation of receiving from the Merchants and others, for the various articles of Copper manufacture ſent out to us this Seaſon; and they have accordingly been repeatedly exhibited to them for this purpoſe; but we regret that we have been unable to obtain more than general offers for the whole, on the plea that the articles themſelves not being in uſe among the Chineſe, their value depends ſolely upon the material, and the form in which it is worked is accordingly indifferent.

57. The moſt favourable offer made us is only 18,700 Ts. per Pecul, and is altogether inadequate, as the average coſt on the Invoice is not leſs than about 28 Tales; and although the intrinſic value of the ſeveral articles of Bolts, Nails, Staples, &c. might probably be realized, if they could be applied to the purpoſes of Ship-building, for which they ſeem to be excluſively intended, their re-exportation from hence with that view would be attended with ſuch difficulties as would wholly defeat the object of rendering them a profitable article of export to the Company.

58. The article of Window Glaſs, which is included among our experimental conſignments, is not altogether a new Import, having frequently been introduced into China in limited quantities by the Commanders and Officers of the Company's ſhips, and ſometimes with advantage; that it is not at preſent however a profitable article, will clearly appear from the following compariſon of the Invoice Coſt with the Market Price; the former, including the value of the packing caſes, is 34,530 Ts. per caſe, or 29,250 Ts., excluſive of the package. Theſe cheſts, containing 200 ſquare feet of Glaſs in each, will not now obtain in this market a higher price than 21,600 Ts. If the cheſts contained 220 ſquare feet of Glaſs, which the Chineſe conſider a more convenient quantity, they might be ſold in this market, we underſtand, for 2,448 Ts., or about 3 per cent. more; and at theſe prices it is conceived that a ſale may be found for 4 or 500 cheſts, but that a great fall would be the conſequence of even a trifling exceſs beyond that quantity.

Sic Orig.

59. We may add that the Chineſe offer 35 Dollars per cheſt of 200 ſquare feet of Glaſs, if the breakage is allowed for, and in proportion as much more for cheſts containing 200 ſquare feet of Glaſs; but it is needleſs to dwell longer on an article which at preſent expoſes the Company to loſs, and it is obvious can never be introduced with profit to any conſiderable extent.

60. The higheſt offer made us for the conſignment of Red Lead (and which has been the Market Price during the Seaſon) is 5,040 Ts. per Pecul, and the Invoice Coſt being 7,142 Ts., the out-turn of this article in this market, is ſtill more diſcouraging than that of the preceding.

61. The foregoing articles having remained open to general inſpection for about two months, without producing more favourable offers than thoſe above ſtated, they have at length been diſpoſed of to Fatqua at the following prices, as per margin.

Iron - - -	Ts 3,250 per Pecul.
Copper - - -	18,700
Window Glaſs -	25,200 per Cheſt, the broken Glaſs being allowed for.
Red Lead - - -	5,040 per Pecul.

Extract Company's General Letter to Canton, dated 31ſt January 1811.

From China, 31ſt January 1811.

Para. 14. Shall not fail to communicate whatever information you may obtain tending to encourage an expectation that new articles of Britiſh manufactures and produce may be introduced advantageouſly.

Para. 5. The nature of our excluſive commerce with China renders this duty imperative upon the Company. Our Servants cannot be employed in a manner more advantageous to their Country, or more ſatisfactory to us, than in furthering this object.

Anſwer to the following Paras. of Letters from China, reſpecting ſundry experimental conſignments of Britiſh Manufactures; viz.

31ſt January 1811. Para. 15, 16, 17, and 156.

21ſt March 1811. Para. 54, 55, 56, 57, 58, 59, 60, 61.

6. In our Letter of the 10th October 1810, we obſerved, that we had made you a conſignment of Britiſh Iron; not from any well grounded reaſon to expect it would meet with a ſale at China, but from our deſire to extend by all means the conſumption of Britiſh manufactures and produce.

7. You ſtate that you had offers for the whole of the Iron as high as 3,250 Tales per Pecul, being at the rate of £. 8. 10s. per cent. more than the Invoice; but in your general Account Sales, the Iron is debited to Fatqua at three Tales per Pecul only; if you have recorded the reaſon for this reduction in the ſelling price, it has eſcaped our notice.

8. We obſerve with ſatisfaction, that the Chineſe are of opinion that ſmall Rod Iron may ſell as high as 7 or 8 Dollars the Pecul, and ſmall Bars at 5 Dollars. We ſhall conſign to you in the preſent Seaſon, 50 tons of ſmall (round) Rod Iron, partly of the ſize you mention, and partly of leſs ſize, which will be invoiced at £. 20. 11s. 10*d.* per ton; and 300 tons (or ſomewhat more) of Iron in ſmall Bars, which will be invoiced on an average of £. 17. 7s. per ton. According to the prices quoted in your Letter, the round Iron will ſell at £. 33. 12s. per ton, and the Bars at £. 21. per ton.

9. But

9. But had the prices which we hope to obtain from the above Iron, not been ſo ſatisfactory, it would ſtill have been proper to have made you ſome conſignment of Iron, as dead weight for the ſhips (in the want this Seaſon of Tin and Lead for that purpoſe) rather than have ſent them with ballaſt, ſo long as Iron can be diſpoſed of in China at prime coſt and charges.

10. The ill ſucceſs of the other articles of Britiſh produce which we conſigned to you on experiment, has prevented us from continuing, at leaſt for the preſent Seaſon, our adventure therein, viz. Copper, both manufactured and unmanufactured; Window Glaſs; and Red Lead; at the ſame time we have to expreſs our concern, not unmixed with ſurprize, that none of the various articles calculated for Boats, ſhould have been found uſeful in a Country like China, which abounds in Canals and Inland Navigation.

11. We are deſirous of receiving the beſt information you can procure, of the commerce which is carried on in the articles of Copper and Tin, in Canton and the neighbouring Countries; we eſpecially wiſh to know the quantities of each which are conſidered to be annually diſpoſed of, and the prices.

Appendix, No. 14.

AN ACCOUNT, ſhewing the Amount of the Charges of the Factory at Canton, in ſo far as they have not been added to the Invoices of Goods conſigned from thence; alſo the Amount of the Net Profit or Loſs incurred at the ſaid Factory, from the year 1792-3 to the year 1808-9 inclusive.

	Sundry Charges not added to the Invoices.	NET PROFIT.	NET LOSS.
	£.	£.	£.
1792-3	-	14,045	-
1793-4	10,350	-	1,323
1794-5	-	-	107,425
1795-6	1,335	-	62,395
1796-7	4,578	-	47,373
1797-8	-	-	38,421
1798-9	-	-	44,624
1799-1800	-	-	71,954
1800-1	-	-	51,715
1801-2	-	-	87,656
1802-3	-	-	130,654
1803-4	-	-	91,722
1804-5	1,626	-	158,015
1805-6	527	-	101,538
1806-7	21,466	8,354	-
1807-8	13,788	27,854	-
1808-9	5,355	-	12,233
£.	59,075	50,253	1,007,048
Deduct various Re-payments and Receipts	20,627	Net Profit	50,253
£.	38,448	Net Loſs	956,795
			38,448
		TOTAL £.	995,243

East India Houſe,
10th March 1812.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 15. - - - - - -

STOCK PER COMPUTATION ON 1st MARCH

The Indian Stock Accounts made up to 30 April 1792; and calculated at the Rate of 2s. per Current

		£.
TO what owing by the Company to the Annuitants - - - - - - - -		2,992,440
To Bonds bearing Intereſt - - - - - - - - - - - - - -		3,200,000
To D° not bearing Intereſt - - - - - - - - - - - - -		7,942
To Bills of Exchange unpaid from China - - - - - - - - -	£. 500,458	
To D° - - - - - India and St. Helena - - - - -	541,272	2,452,303
To D° - - - - - India, on account of Indian Debt, including £.30,000 for Intereſt payable thereon - - - - - -	1,410,573	
To Cuſtoms on Goods ſold and unſold - - - - - - - - - - - -		513,959
To the Bank for a Loan on Mortage of the Annuities that may be ſold agreeably to Act of 1788		600,000
To Freight and Demorage - - - - - - - - - - - - - -		257,500
To Supra-Cargoes Commiſſion on all Goods ſold and unſold - - - - - - -		69,000
To Proprietors of Private Trade on all Goods ſold - - - - - - - -		220,210
To Almshouſes at Poplar - - - - - - - - - - - - - -		69,813
To Intereſt on Military Fund, more than applied - - - - - - - - -		46,129
To D° on Contingent D° - - D° - - - - - - - - - -		10,123
To Warrants paſſed the Court unpaid - - - - - - - - - - - -		41,100
To what owing in the Department of the Committee of Shipping, excluſive of Exports -		105,397
To what owing for Exports of former Seaſons - - - - - - - - - -		193,755
To what owing for Teas returned by the Buyers and re-ſold - - - - - - -		5,944
To what owing to Contractors of Indigo - - - - - - - - - - -		16,200
To Intereſt on Annuities - - - - - - - - - - - - - -		55,019
To D° - - Bonds - - - - - - - - - - - - - -		73,371
To Dividends on Stock - - - - - - - - - - - - - - -		53,313
To Balance of Quick Stock at Bengal, againſt the Company, made up to 30th April 1792 - - - - - - - - - - - - Ct. Rs. 3,09,02,418		
Add, The Sum paid by Lord Clive, for conſtituting a Military Fund - 11,50,720		
Ct. Rs. 3,20,53,138		
Deduct, Remittances to Canton, not included in the Quick Stock, as per Memorandum of Floating Stock 1,684,964		
Conſignments of Rice to Fort St. George, not included in the Quick Stock and per Mem°. of Floating Stock - - - - - - - - 7,18,623 — 24,03,587		
Ct. Rs. 2,96,49,551 at 2s.		
£. Sts. 2,964,955		
Bills of Exchange drawn on England ſince cloſing the Quick Stock, and charged as a Debt in England - - - - - - - - - -	30,997	2,933,958
To Balance of Quick Stock, againſt the Company at Bombay, made up to 30th April 1792, - - - - - - - By. Rs. 41,65,771 at 2s. 3d. - -	£. 468,649	
Deduct, Bills of Exchange, drawn ſince the cloſe of the Quick Stock - - -	23,333	445,316
	£.	14,362,792
Balance in favor - -		1,956,866
	£.	16,319,658

East India Houſe,
10th March 1812.

Appendix, No. 15.

1793 (EXCLUSIVE OF CAPITAL STOCK);
Rupee, 8*s.* the Pagoda, 2*s.* 3*d.* the Bombay Rupee, 5*s.* the Spaniſh Dollar, and 6*s.* 8*d.* the China Tale.

BY what due from Government to the Company		4,200,000
By Caſh, its Balance on 1ſt March 1793 (Morning) including Separate Fund		718,884
By Caſh reſerved to pay off Bonds advertiſed to be paid off		7,942
By New Stock		36.000
By Amount of Goods ſold, not paid for		836,400
By the Value of Goods in England unſold		4,414,473
By the Amount of Cuſtoms on Tea returned by the Buyers to the Company, which is claimed by the Company to be repaid them by Government		21 621
By Balance of Quick Stock in favor of the Company at Fort St. George, made up to 30th April 1792	Pagodas 44,90,515	
Deduct, Cargoes arrived in England included in Quick Stock, Manſhip 1,39,749; Dutton 73,570	2,63,319	
Deduct, Bills receivable, drawn by the Rajah of Travancore, not included	1,36,986	
	1,26,333	
	Pagodas 43,64,182 at 8*s.* £. Stg. 1,745,673	
Add, Bills of Exchange drawn on England ſince the date of the Quick Stock, and charged as a Debt in England	53,614	1,799,287
By Balance of Quick Stock in favor of the Company at Bencoolen, made up to 30th April 1792	Span. Doll^{s} 6,95,197	
Deduct, The Cargo of the Aſia, diſpatched to Europe ſince the cloſe of the Quick Stock	61,684	
	S.D. 633,513 a. 5*s.* £.158,378	
Add, Bills of Exchange, drawn ſince the cloſe of the Quick Stock, charged as a Debt on England	20,000	178,378
By Balance of laſt Books at St. Helena in favor, dated 30th Sept. 1792	£. 40,824	
Add, Bills of Exchange drawn ſince the cloſe of Quick Stock, charged as a Debt in England	4,624	45,448
By Balance of Quick Stock in favor of the Company at China, made up to the 9th January 1792	Tales 2,063,718 at 6*s.* 8*d.* £.687,906	
Add, The Amount of Bills drawn on England ſince cloſing the Quick Stock, and charged as a Debt in England	31,735	719,641
By Cargoes from England, not arrived in India and China at the dates of the ſeveral Quick Stocks		1,505,517
By Exports paid for, excluſive of Bullion		497,719
By Silver exported and remaining in the Treaſury, paid for		13,018
By the Value of Ships, Sloops, and Veſſels, excluſive of thoſe ſtationed abroad		37,050
By what the Company paid for their Dead Stock in India		400,000
By the Value of the Eaſt India Houſe and Warehouſes		355,780
By Expenſes defrayed for the Subſiſtence of French Priſoners in India		260,687
By what remains due for Expenſes incurred in Expedition to Manilla		139,877
By Hoſpital Expenſes incurred for His Majeſty's Troops in Madras, Bengal, and Bombay		21,447
By Impreſs paid Owners of Ships not arrived in England		110,489
	£.	16,319,658

(Errors excepted.) *Chas Cartwright,*
Acc^{t}. Genl.

Appendix, No. 16.

STOCK PER COMPUTATION ON THE 1st MARCH

The Indian Stock Accounts calculated to the 30th April 1809, at the Rates of 2*s.* for the

			£.
To Bonds bearing Intereſt			4,900,000
To D° not bearing Intereſt			15,417
To Bills of Exchange unpaid from China			362,469
To - - d° - India			2,241,044
To Cuſtoms and Exciſe on Goods ſold, and Cuſtoms on Goods unſold			753,697
To the Bank, for a Loan on Mortgage of the Annuities that may be ſold per Act of 1788			700,000
To D° for a Loan on Bond			100,000
To D° for Intereſt on the above Loans to 8th March			10,666
To Freight and Demorage			336,200
To Supra-Cargoes Commiſſion on all Goods ſold and unſold			134,660
To Proprietors of Private Trade in all Goods ſold			322,000
To Almſhouſes at Poplar			69,544
To what owing for Exports of former Seaſons			164,090
To D° - to the Warehouſe Contingent Fund			19,633
To Warrants paſſed the Court unpaid			68,000
To what owing for Teas returned by the Buyers and re-ſold			971
To Intereſt on Bonds			90,902
To Dividends on Stock			67,795
To Balance of Quick Stock againſt the Company at Bengal, made up to 30th April 1809 - - - - - - - - Sa. Rs.	9,54,57,990		
Add, Expedition to Egypt, &c. taken credit for in Home Account	1,49,42,487		
Sa. Rs.	11,04,00,477		
Ct. Rs.	12,80,64,553		
The Sum given by Lord Clive for conſtituting a Military Fund	11,50,720		
Ct. Rs.	12,92,15,273 at 2s.	£. 12,921,527	
Deduct, Military Stores not included in the Quick Stock, the Accounts in that department being made up to 31ſt January - - - - - -		49,229	
			12,872,298
To Balance of Quick Stock againſt the Company at Bombay, made up to 30th April 1809 - - - - - - - - By. Rs.	1,82,80,102		
Add, Cargoes diſpatched to England ſince the cloſe of the Quick Stock,	3,51,280		
By. Rs.	1,86,31,382 at 2s. 3d.	£. 2,096,030	
Deduct, Bills of Exchange, drawn on England ſince the cloſe of the Quick Stock		229,459	
			1,866,571
		£.	25,095,957

East India Houſe,
10th March 1812.

Appendix, No. 16.

1810 (EXCLUSIVE OF THEIR CAPITAL STOCK);

Current Rupee, 2*s*. 3*d*. for the Bombay Rupee, 8*s*. for the Pagoda, and 6*s*. 8*d*. for the China Tale.

		£.
By what due from Government to the Company		1,207,560
By Cash, its Balance on 1st March 1810		654,167
By the Amount of Goods sold, not paid for		580,351
By the Honorable Board of Ordnance, for Salt Petre delivered		41,250
By the Value of Goods in England unsold		6,365,000
By Balance of Quick Stock made up in favor of the Company at Fort St. George to 30th April 1809 — Pagodas 54,33,033 at 8*s*.	£. 2,173,214	
Add,		
Bills of Exchange drawn on England since the close of the Quick Stock	£. 11,441	
Military Stores from England, not included in Quick Stock	44,746	
	56,187	
		2,229,401
By Balance of Quick Stock in favor of the Company at Bencoolen, made up to 30th April 1809 — Span. Ds. 919,229 at 5*s*.		229,807
By Balance of Quick Stock in favor of the Company at Prince of Wales Island, made up to 30th April 1809 — Span. Ds. 863,146 at 5*s*.		215,786
By Balance of last Books in favor of the Company at St. Helena, dated Sept. 1809	£. 147,629	
Add,		
Bills of Exchange drawn since the close of the Quick Stock, and charged as a Debt in England	1,000	
		148,629
By Balance of Quick Stock in favor of the Company at Canton, made up to 2d March 1809 — Tales 3,919,819		
Add,		
Consignments to the Cape of Good Hope, not received there at the close of their Books	63,582	
	3,983,401 at 6*s*. 8*d*.	1,327,800
By Balance of Quick Stock in favor of the Company at Cape of Good Hope, made up to the 31st August 1809, Rix Dollars 84,512 at 4*s*. & 20 per cent. Premium		14,085
By Cargoes from England not arrived in India and China at the dates of the several Quick Stocks,		1,836,330
By Exports paid for, exclusive of Bullion, 1809-10		1,196,095
By Impress and War Allowances, paid Owners of Ships not arrived in England		436,679
By the Value of Ships, Sloops, and Vessels, exclusive of those stationed abroad		79,140
By the Value of the East India House and Warehouses		1,129,000
By what the Company paid for their Dead Stock in India		400,000
By what due from Government, for Stores and Supplies to His Majesty's Troops		960,000
By what owing from sundry Persons returned from India, and in India, to be repaid in England		19,372
	£.	19,070,452
	Balance against	6,025,505
	£.	25,095,957

(Errors excepted.)

Chas Cartwright,
Acct Genl.

Appendix, No. 17.

AN ACCOUNT of the REVENUES and CHARGES of the Iſland of St. HELENA, from the year 1792-3 to the year 1808-9 inclusive.

YEARS.	CHARGES.				REVENUES.	NET CHARGES.
	Civil.	Military.	Buildings and Fortifications.	TOTAL Charges.	TOTAL.	TOTAL.
	£.	£.	£.	£.	£.	£.
1792-3 - - -	9,208	23,725	1,381	34,314	464	33,850
1793-4 - - -	9,224	30,339	966	40,529	1,149	39,380
1794-5 - - -	9,870	30,650	1,558	42,077	1,119	40,958
1795-6 - - -	11,590	36,940	2,108	50,637	1,292	49,345
1796-7 - - -	9,961	32,729	1,460	44,150	734	43,416
1797-8 - - -	9,930	40,637	8,624	59,191	562	58,629
1798-9 - - -	12,283	41,807	6,077	60,167	729	59,438
1799-1800 - -	13,311	39,656	4,194	57,161	824	56,337
1800-1 - - -	13,127	43,045	2,934	59,106	772	58,334
1801-2 - - -	20,617	43,451	2,158	66,226	772	65,454
1802-3 - - -	14,589	37,944	4,462	56,995	836	56,159
1803-4 - - -	18,947	46,164	7,217	72,328	775	71,553
1804-5 - - -	14,830	59,135	6,394	80,359	834	79,525
1805-6 - - -	20,321	60,344	6,699	87,364	788	86,576
1806-7 - - -	20,546	54,178	8,176	82,900	785	82,115
1807-8 - - -	16,303	82,647	4,336	103,286	849	102,437
1808-9 - - -	11,712	69,246	3,164	84,122	972	83,150
Total - £.	236,369	772,637	71,908	1,080,914	14,256	1,066,658

East India Houſe,
10th March 1812.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 18.

AN ACCOUNT of the PROFIT or LOSS incurred at the Iſland of St. HELENA exclusive of Rents and Revenues, and of Charges General, from the year 1792-3 to the year 1808-9 inclusive.

	PROFIT.	LOSS.	NET PROFIT.	NET LOSS.
	£.	£.	£.	£.
1792-3 - - - - -	17,023	6,496	10,527	—
1793-4 - - - - -	11,211	7,458	3,753	—
1794-5 - - - - -	6,839	3,343	3,496	—
1795-6 - - - - -	6,541	5,751	796	—
1796-7 - - - - -	8,491	5,887	2,604	—
1797-8 - - - - -	9,468	8,065	1,403	—
1798-9 - - - - -	8,154	7,532	622	—
1799-1800 - - - -	12,341	7,034	5,307	—
1800-1 - - - - -	15,984	12,819	3,165	—
1801-2 - - - - -	9,001	15,610	—	6,609
1802-3 - - - - -	8,354	18,453	—	10,099
1803-4 - - - - -	12,138	17,056	—	4,918
1804-5 - - - - -	12,924	14,227	—	1,303
1805-6 - - - - -	10,455	21,683	—	11,228
1806-7 - - - - -	7,229	24,725	—	17,496
1807-8 - - - - -	10,709	23,233	—	12,524
1808-9 - - - - -	13,270	29,300	—	16,030
£.	180,132	228,672	31,667	80,207
	£.	48,540	£.	48,540

East India Houſe,
10th March 1812.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 19.

AN ACCOUNT, ſhewing the Amount of all Supplies received from England, the ſeveral Preſidencies and Settlements in India, and China, at the Iſland of St. Helena, from the year 1792-3 to the year 1808-9 inclufive.

	£.
Received for Bills on the Court of Directors	317,762
Supplies from England	865,137
D° from Bengal	126,903
D° from Madras	30,089
D° from Bombay	7,109
D° from Bencoolen	1,238
D° from the Cape of Good Hope	26,069
D° from China	99,018
D° from Ships	8,066
Sundries	22,303
Total	£. 1,503,694

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm Wright, Auditor of India Accounts.

Appendix, No. 20.

AN ACCOUNT, ſhewing the Amount of all Supplies made to England, the ſeveral Preſidencies and Settlements in India, and China, from the Iſland of St. Helena, from the year 1792-3 to the year 1808-9 inclufive.

	£.
Supplies to Company's Ships	50,390
D° to King's Ships and Troops	37,434
D° to Foreign Ships	4,015
D° to Priſoners of War	3,297
Payments on account of Freight	3,077
Supplies to Bengal	16,802
D° to Madras	3,546
D° to Bencoolen	29,670
D° to the Cape of Good Hope	26,455
D° to China	29,039
Sundries	16,024
Total	£. 219,749

East India Houſe, 10th March 1810.

(Errors excepted.)

Wm Wright, Auditor of India Accounts.

Appendix, No. 21.

AN ACCOUNT, ſhewing the Value of the Aſſets remaining at the Iſland of St. Helena on the 30th September 1792, and on the 30th September 1809, reſpectively; diſtinguiſhing thoſe Articles uſually termed Dead Stock, as Buildings, Plantations, Stores, &c.

	30th September 1792.	30th September 1809.
	£.	£.
Caſh	8,609	33,862
European Goods	12,039	79,931
Indian Goods	18,270	31,138
Stores	1,905	2,698
£.	40,826	147,629
DEAD STOCK; Viz.		
Buildings and Fortifications	36,538	43,856
Plantation	11,513	24,893
Houſe Furniture	1,514	2,432
Plate	337	428
Slaves	3,487	1,237
Boats	167	496
Military and other Stores	23,673	66,476
£.	77,229	139,818
£.	118,055	287,447

East India Houſe, 10th March 1812.

(Errors excepted.)

Wm Wright, Auditor of India Accounts.

Appendix, No. 22.

Appendix, No. 22. — Appendix, No. 22.

GENERAL STATEMENT, shewing the Amount of the PROCEEDS of the SALES of GOODS and MERCHANDIZE of the EAST INDIA COMPANY in GREAT BRITAIN, and of their Commercial and other Receipts, Charges and Payments in GREAT BRITAIN, under the several Heads thereof, for 17 Years, f

RECEIPTS.	Court's Estimate 1793.	1793-4.	1794-5.	1795-6.	1796-7.	1797-8.	1798-9.	1799-800.	1800-1.	1801-2.	1802-3.	1803-4.	1804-5.	1805-6.	1806-7.	1807-8.	1808-9.	1809-10.	TOTAL.
COMPANY'S.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Cash in Treasury on 1st March in each Year	- - -	1,786,326	396,160	414,231	419,257	513,807	560,623	820,958	405,224	970,190	168,719	1,009,822	170,448	372,858	669,794	110,679	723,693	635,027	—
Retained for new Stock	- - -	2,907,138	3,087	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,910,225
By Sale of Company's Goods	- - -	2,392,038	2,539,986	2,414,824	2,870,027	3,096,488	3,076,000	2,019,849	3,858,624	4,236,222	4,972,427	3,484,304	5,739,233	6,230,130	5,304,584	6,864,471	5,784,491	6,894,422	69,511,833
- For Subscrips to Board of Ordnance	- - -	-	-	18,000	80,000	-	140,125	-	60,047	40,000	- - -	40,000	- - -	120,000	160,000	160,000	120,079	561,941	1,480,153
- Charges and Profit on Private Trade	70,000	95,841	89,487	148,417	135,457	113,806	127,894	102,063	133,443	135,185	170,474	178,387	90,233	132,736	163,463	119,441	172,169	103,883	1,440,937
- For Alms-houses at Poplar	- - -	-	72	30	-	2,443	452	-	-	-	-	-	-	792	-	2,417	-	820	7,525
- Of Government for Interest	127,687	93,651	78,815	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	78,225	893,615
- Loans from the Bank	- - -	-	-	600,000	1,500,000	800,000	1,000,000	-	-	-	-	-	-	800,000	-	-	-	-	1,600,000
- Of Indigo Contractors	- - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,767	23,767
- Of Perfons returned from India	- - -	-	-	-	5,580	10,000	-	6,000	6,430	-	1,322	1,000	-	18,494	842	17,516	653	-	71,036
- Annuity for the Proprietor	- - -	-	-	-	30	-	-	-	-	-	-	-	-	-	-	-	-	-	30
- Of Government, for Stores and Supplies to Troops	- - -	-	-	-	-	-	330,116	870,163	660,000	-	40,902	-	1,000,000	1,000,000	1,000,000	-	1,800,000	-	5,851,181
- On Saltpetre Crude	- - -	-	-	-	-	39,143	-	-	-	-	-	-	-	-	-	-	-	-	39,143
- For Bonds stated	- - -	-	-	-	-	430,200	1,417,700	94,600	118,500	900	67,000	303,000	196,200	878,500	700,200	517,000	1,389,200	756,700	7,064,800
- For Loyalty Loan	- - -	-	-	-	-	-	337,183	470,424	-	-	70,032	14,016	674,476	-	-	-	-	-	1,565,122
- Duty on Tea	- - -	-	-	-	-	-	-	-	-	-	-	-	-	500,000	3,500,036	5,000,691	5,357,644	3,565,931	18,923,302
- For Ships Sold to Government	- - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169,582	-	169,582
- On account of Money to be paid for Government	- - -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	180,000
	£	5,185,907	7,032,709	6,371,552	6,489,419	5,776,313	10,427,864	5,214,532	5,771,956	5,916,724	5,653,824	5,067,887	8,248,193	7,807,337	12,004,339	11,958,092	10,549,477	12,382,885	10,310,122	*142,305,584
PRIVATE TRADE.																			
Received for Sale of Private Trade and Dutch Goods	- - -		211,490	718,248	398,230	1,811,163	380,007	1,401,490	2,268,608	1,838,172	2,040,155	2,057,259	1,838,094	1,568,870	2,114,169	2,082,158	1,669,442	1,457,818	27,210,453
- Collected on Ditto	- - -		71,347	84,169	153,583	432,316	82,418	93,628	168,970	113,109	102,987	68,355	68,820	64,166	60,851	73,381	74,163	47,009	1,589,877
- Freight on Ditto	- - -		22,579	18,810	24,393	71,391	24,857	102,894	26,076	18,477	16,402	22,484	24,542	19,185	19,438	177,729	183,810	1,374,303	1,970,965
	£		613,326	821,227	576,211	2,314,911	487,282	1,598,012	2,463,654	1,969,758	2,159,544	2,148,098	1,931,456	1,652,221	2,194,458	2,333,268	1,927,415	1,879,009	30,770,633
			1,106,352	1,861,162	1,555,424	4,630,769	3,011,483	3,031,374	4,237,282	4,023,316	4,734,063	4,307,453	2,321,111	2,894,173	3,696,923	30,260,422			
TOTAL	£	5,185,907	8,372,615	7,396,165	8,119,249	9,811,313	13,584,188	10,736,214	10,209,330	10,007,150	9,749,587	10,850,833	10,443,273	9,458,445	13,758,412	13,888,397	12,871,938	14,678,660	13,000,245	*172,566,196

PAYMENTS.	Court's Estimate 1793.	1793-4.	1794-5.	1795-6.	1796-7.	1797-8.	1798-9.	1799-800.	1800-1.	1801-2.	1802-3.
COMPANY'S.	£	£	£	£	£	£	£	£	£	£	£
Paid for Cultures	853,850	820,634	993,164	870,980	981,248	782,253	764,200	700,133	917,888	1,011,787	1,184,123
- Freight and Demurrage	890,850	930,594	806,771	1,210,352	1,248,853	1,539,031	1,386,587	1,662,967	1,263,587	1,611,841	1,600,453
- For Goods and Stores exported	2,027,000	1,673,799	1,806,063	1,627,852	1,301,402	1,210,620	1,233,162	1,268,316	1,961,124	2,112,787	1,983,375
- India Debt		1,208,631	833,995	398,837	336,275	302,253	271,420	220,992	796,110	475,190	466,864
- Bills of Exchange from India		1,234,898	1,026,830	1,039,961	1,224,323	1,153,274	1,294,003	1,373,063	1,310,483	870,163	1,360,130
- Ditto - Ditto	644,180	1,153,061	1,484,383	1,031,184	1,060,559	1,029,757	1,030,141	1,029,757	830,313	1,064,179	1,040,000
- Ditto - Ditto - Cape of Good Hope		-	-	-	3,600	-	-	-	-	-	-
- For Bullion exported		10,251	27	663	103,800	267,763	1,224,350	790,183	221,646	655,036	629,067
- Remittances		-	-	-	400,000	1,000,000	-	-	-	-	200,000
- Bank for Loan on Bonds		-	-	-	-	-	-	-	-	-	1,600,000
- Charges General	375,000	387,041	469,156	634,664	841,232	536,610	520,138	745,711	765,966	740,187	770,210
- Indigo Contractors		13,160	17,106	10,240	4,704	4,704	4,704	-	189	6,147	2,840
- Dividends on Stocks, and Annuities and Bonds	827,773	730,300	726,725	732,172	670,628	672,201	720,131	773,158	773,489	704,404	705,510
- For Bonds paid off and paid in		1,228,477	1,264,630	1,210,221	1,038,730	1,382,482	1,214,383	18,623	20,500	218,530	15,624
- Buyers of Tea returned		-	-	-	178	105	63	-	-	-	-
- Government, Half-yearly Payments		-	250,000	-	500,000	-	-	-	-	-	-
- On Saltpetre Crude		587	-	122,558	-	-	-	-	-	-	-
- For Purchafe of Tea on the Continent		-	416,598	32,231	15,772	-	-	-	-	-	-
- For Seamen for Government		-	-	30,100	17,000	-	-	-	-	-	-
- For Alms-houfes at Poplar		-	-	873	-	-	178	1,830	3,997	4,019	3,088
- Bonds to Rajah of Tanjore's Creditors		-	-	-	54,820	89,045	53,256	10,030	-	-	-
- For Purchafe of Rice		-	-	-	16,453	-	-	-	-	-	-
- Government, for Troops, &c.		-	-	-	250,000	-	-	-	-	-	-
- Ditto, Payments on Loyalty Loan		-	-	-	250,000	1,565,000	-	-	-	-	-
- Officers on Furlough		-	-	-	-	13,284	31,161	46,611	49,216	80,163
- Captains of Ships worn out		-	-	-	-	4,320	36,840	45,720	70,649	68,300	64,224
- Duty on Tea		-	-	-	-	-	-	-	-	-	-
- For Bullion exported on account of Hemp for Government		-	-	-	-	-	-	-	-	-	-
- To Nabob of Arcot's Creditors		-	-	-	-	-	-	-	-	-	-
	£	5,070,873	6,370,779	6,417,530	6,882,273	7,990,567	8,415,603	8,218,623	6,448,705	7,503,162	8,466,830
PRIVATE TRADE.											
Paid for Cultures on Private Trade Goods	- - -		72,347	89,069	135,583	130,576	20,468	93,898	108,870	113,500	102,987
- Freight on Ditto	- - -		22,579	18,810	24,091	72,361	24,857	102,894	61,638	78,726	118,581
- Proprietors of Private Trade	- - -		486,811	649,441	540,000	600,000	598,581	1,275,763	1,040,267	2,888,163	1,939,598
- On Sale of Dutch Goods	- - -		-	-	-	270,000	139,046	103,955	11,264	1,118	-
	£		581,737	757,320	698,680	1,072,939	1,082,952	1,576,510	1,222,039	3,081,507	2,161,166
TOTAL	£	5,070,873	6,952,516	7,174,850	7,580,953	9,063,506	9,498,555	9,795,133	7,670,744	10,584,669	10,627,996
Balance in favor		1,305,114	917,601	1,453,536	1,538,360	747,807	3,372,283	913,312	2,337,606	318,729	1,009,811
	£	5,185,987	7,870,117	8,628,386	9,119,313	9,811,313	12,870,838	10,708,445	10,008,350	10,903,398	11,637,807

	£	£
* Total Company's Receipts		141,370,474
Cash in Treasury, 1st March 1793		795,722
Increafe of Cash in Treafury, by addition of the Tea Duties, on 1st March 1803		560,438
TOTAL Amount of Company's Funds	£	143,353,248

	£	£
Brought up		143,353,248
Deduct—Received for New Stock	£ 2,907,253	
- Loans from the Bank	1,600,000	
- for Bonds ifued	7,028,800	
- Duty on Tea	18,923,302	
- 1st in Treafury on 1st March 1803	560,438	
- on account of Hemp for Government	180,000	
		31,949,681
TOTAL Receipts, exclufive of Capital Stock and Loans	£	111,403,567

India Board Office, Whitehall, 10th March 1810.

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

	£	£
* Total Receipts		172,566,196
Cash in Treafury, 1st March 1793		795,722
Increafe of Cash in Treafury, by addition of the Tea Duties, on 1st March 1803		560,438
	£	173,853,680
TOTAL Payments		173,001,497
Cash in Treafury, 1st March 1810	£	852,183

Appendix, No. 22.

the SALES of GOODS and MERCHANDIZE of the EAST INDIA COMPANY in GREAT BRITAIN, and of

00-1.	1801-2.	1802-3.	1803-4.	1804-5.	1805-6.	1806-7.	1807-8.	1808-9.	1809-10.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£
03,320	930,380	168,729	1,009,822	172,448	571,858	669,794	511,679	723,693	635,017	—
-	-	-	-	-	-	-	-	-	-	8,027,095
82,629	4,736,425	6,677,417	3,482,504	5,730,133	6,230,330	5,194,384	4,864,475	5,713,491	6,096,422	103,333,633
00,000	60,000	- -	46,000	- -	20,000	160,000	120,000	160,000	139,079	961,941
34,82	193,363	172,428	178,387	90,555	132,746	163,363	139,443	171,169	105,685	6,449,937
-	-	-	-	792	- -	2,487	- -	680	- -	7,515
1,820	38,228	36,227	38,228	36,227	36,227	36,227	36,227	36,227	36,227	629,225
-	-	-	-	100,000	- -	- -	- -	- -	- -	1,600,000
-	-	-	-	- -	- -	- -	- -	- -	- -	15,767
-	-	1,500	-	18,494	842	17,516	633	- -	110,000	73,736
-	-	-	-	- -	- -	- -	- -	- -	- -	70
-	-	40,902	- -	8,000,000	1,000,000	1,000,000	- -	1,600,000	- -	5,480,086
-	-	-	-	- -	- -	- -	- -	- -	- -	59,143
1,908	67,000	305,000	226,200	979,500	701,200	517,000	1,589,100	736,700	45,600	7,081,800
-	-	70,031	14,006	176,476	- -	- -	- -	- -	- -	1,727,122
-	-	-	-	- -	3,000,000	3,210,416	3,210,291	3,057,644	3,369,983	3,161,192	16,569,548
-	-	-	-	- -	- -	- -	- -	169,586	- -	- -	169,586
-	-	-	-	- -	- -	- -	- -	- -	80,000	80,000	160,000
-	-	-	-	- -	- -	- -	- -	- -	- -	- -	- -
76,725	7,755,824	7,667,383	8,246,193	7,827,327	12,004,139	11,581,092	10,349,457	12,181,285	10,507,102	*142,305,784

58,721	1,740,155	2,913,946	2,071,259	1,838,694	1,588,570	2,114,269	2,082,532	1,669,442	1,437,828	27,120,630
13,319	102,987	68,355	68,820	64,166	60,613	73,382	74,265	47,009	47,833	1,569,677
38,247	168,321	49,471	57,023	102,146	124,342	139,183	163,428	177,724	187,804	1,572,305
30,769	2,012,463	3,031,772	2,197,082	2,005,306	1,774,063	2,326,834	2,320,225	1,894,175	1,672,465	30,262,612

00,000	4,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	48,000,000
45,755	6,742,155	7,913,946	7,071,259	6,838,694	6,588,570	7,114,269	7,082,532	6,669,442	6,437,828	75

Appendix, No. 23.

Appendix, No. 23.

GENERAL STATEMENT of the BOND DEBTS and SIMPLE CONTRACT DEBTS of The EAST INDIA COMPANY, the State of CASH remaining

DEBTS.	1793.	1794.	1795.	1796.	1797.	1798.	1799.	1800.	1801.	1802.	1803.	1804.	1805.	1806.	1807.	1808.	1809.	1810.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Annuitants	2,992,440	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bonds bearing Intereft	3,200,000	2,142,150	2,007,550	1,499,325	1,346,825	1,806,763	1,315,737	1,515,712	1,478,112	1,446,112	1,733,400	1,829,050	2,396,575	2,582,375	2,882,775	4,205,275	4,854,475	4,900,000
Bonds not bearing Intereft	7,942	37,317	22,267	20,267	19,017	18,267	16,167	16,067	16,067	15,517	15,517	15,517	15,517	15,517	15,517	15,517	15,517	15,417
Bills of Exchange, China	500,458	846,595	870,443	879,442	718,127	550,175	839,506	641,900	459,574	365,222	233,654	538,155	393,500	612,144	788,700	629,791	737,636	362,469
Ditto - - - - India	541,272	529,680	495,740	132,489	384,411	371,015	198,991	370,500	585,868	527,397	582,822	362,044	299,728	224,689	282,073	874,426	295,266	2,241,044
Ditto - - - - Indian Debt	1,410,573	872,126	759,190	1,082,527	1,036,769	1,091,925	946,934	725,900	347,789	74,757	34,992	2,925	11,100	6,277	1,440	370	370	—
Cuftoms, &c. on Goods fold & unfold	513,959	559,490	742,922	914,527	823,223	739,141	1,155,062	182,915	192,271	135,773	73,480	87,374	87,620	922,701	809,756	1,410,238	524,689	753,697
Bank, Loan on Annuities	600,000	600,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Ditto, Intereft on Ditto, &c.	—	8,000	9,333	11,333	9,333	16,500	10,666	10,666	10,666	10,666	9,333	9,333	10,933	11,248	42,666	10,667	10,666	10,666
Freight and Demorage	257,500	187,600	341,550	554,950	960,907	316,000	750,000	247,000	200,000	330,000	200,000	218,500	387,600	178,000	184,000	350,000	174,000	336,200
Supra-Cargoes Commiffion	69,000	50,800	63,000	74,000	76,000	77,000	125,000	78,000	65,000	72,000	81,000	86,000	103,930	101,387	86,000	90,600	70,000	134,660
Private Trade Goods fold	220,210	284,910	399,660	421,200	220,370	182,370	93,230	555,000	633,000	675,000	752,900	480,000	585,600	1,175,000	235,836	310,000	191,100	322,000
Almshouses at Poplar	69,813	73,086	75,391	73,762	77,265	76,897	77,692	76,188	69,749	65,581	64,696	69,649	66,563	63,942	69,723	64,190	70,298	69,544
Intereft on Military Fund more than applied	46,129	42,244	38,647	34,455	30,156	26,932	23,968	21,139	17,453	14,921	12,334	9,385	6,650	3,633	520	—	—	—
Ditto on Contingent Fund D°	10,123	9,206	8,454	7,494	6,747	6,124	5,620	4,909	3,975	3,303	2,449	1,789	994	341	—	—	—	—
What owing in Department of Committee of Shipping	105,397	117,436	101,120	142,600	142,600	107,206	45,631	84,463	108,271	50,600	50,200	131,400	135,050	30,000	120,560	120,000	31,740	—
Ditto for Exports of former Seafons	193,755	195,594	158,883	108,566	85,352	116,320	121,938	98,017	78,759	—	45,690	76,484	16,780	92,259	32,930	49,478	117,473	164,090
Ditto for Teas returned and refold	5,944	5,944	1,336	1,160	1,034	971	971	971	971	971	971	971	971	971	971	971	971	971
Ditto to Contractors for Indigo	16,200	19,800	11,500	—	—	7,300	8,000	6,370	—	3,500	—	—	—	—	—	—	—	—
Intereft on Annuities	55,019	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ditto on Bonds	73,371	56,692	55,789	48,990	46,560	66,094	38,229	69,775	57,163	51,579	52,922	56,525	56,336	76,872	71,097	72,794	95,333	90,902
Dividends on Stock	53,313	63,250	70,948	57,241	65,756	64,494	53,603	49,080	52,549	54,400	51,615	54,989	60,182	60,855	63,174	65,865	68,860	67,795
Warrants paffed the Court unpaid	41,100	54,800	16,600	32,200	22,600	48,400	114,800	38,450	45,900	42,200	38,500	55,100	63,000	98,100	80,400	40,700	57,400	65,000
Government, fecond Half Year	—	250,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bonds to Tanjore Creditors	—	—	—	235,198	181,881	92,670	9,459	—	—	—	—	—	—	—	—	—	—	—
Bank, Loan on Bonds	—	—	—	150,600	—	100,000	100,000	100,000	100,000	100,000	—	—	100,000	100,000	100,000	100,000	100,000	100,000
Dutch Goods fold	—	—	—	292,974	751,308	160,545	34,000	1,000	—	—	—	—	—	—	—	—	—	—
Bonds to Commanders of Ships	—	—	—	—	150,218	191,585	338,158	236,200	161,852	83,184	36,074	1,900	—	—	—	—	—	—
Bank on Loyalty Loan	—	—	—	—	—	350,000	—	—	—	—	—	—	—	—	—	—	—	—
Warehoufe Contingent Fund	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Government, borrowed out of Tea Duty	—	—	—	—	—	—	—	—	—	—	1,537	1,675	14,167	7,766	20,358	11,739	15,481	19,633
	—	—	—	—	—	—	—	—	—	—	—	—	500,000	—	—	—	—	—
TOTAL DEBTS £.	10,983,518	7,006,500	6,946,323	7,474,700	7,916,459	7,284,694	7,103,762	5,830,224	5,393,989	4,822,683	4,775,886	4,788,865	6,012,196	7,064,137	6,588,496	9,122,621	8,131,275	10,357,088
Balance in favor	2,193,386	2,882,336	3,467,031	4,549,612	4,560,354	5,926,676	10,015,866	10,355,728	10,010,747	11,980,077	12,666,707	14,379,871	14,430,463	13,815,052	12,663,969	9,961,651	7,996,778	4,842,145
£.	13,176,904	9,888,836	10,413,354	12,024,312	12,476,813	13,211,370	17,119,628	16,185,950	15,404,736	16,802,760	17,440,593	19,168,736	20,442,659	20,879,189	19,252,465	19,084,272	16,128,053	15,199,233

India Board Office, Whitehall,
10th March 1812.

Appendix, No. 23.

ining in their Treafury, and other EFFECTS, appertaining to them in Great Britain and Afloat, on the 1ft of March in each Year, from 1793 to 1810 inclufive.

CREDITS.	1793.	1794.	1795.	1796.	1797.	1798.	1799.	1800.	1801.	1802.	1803.	1804.	1805.	1806.	1807.	1808.	1809.	1810.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Due from Government	4,200,000	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560	1,207,560
Cafh, Balance	718,884	890,308	412,064	439,130	314,790	522,378	805,938	387,255	914,523	153,242	994,305	156,931	12,020	669,794	511,979	723,693	655,017	654,167
Ditto referved to pay Bonds advertifed	7,942	37,317	22,267	20,267	19,017	18,267	—	16,067	16,067	15,517	15,517	15,517	—	—	—	—	—	—
New Stock	36,000	55,240	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Goods fold, not paid for	836,400	1,372,500	1,622,500	2,250,000	1,647,000	314,600	942,528	1,478,000	1,667,600	2,070,000	1,280,000	1,450,499	1,148,170	1,318,500	267,500	677,933	543,122	580,351
Ditto in England unfold	4,414,473	4,126,517	4,765,946	5,629,926	5,252,447	5,022,433	8,481,815	5,788,571	3,726,000	4,011,078	4,259,554	4,764,344	6,446,585	7,600,012	6,875,158	7,815,305	7,246,429	6,365,000
Cuftoms on Teas returned, to be repaid by Government	21,621	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cargoes not arrived in India and China	1,505,517	1,040,731	1,297,624	1,151,749	1,394,315	1,477,980	2,019,162	2,884,138	1,976,183	2,382,144	2,515,057	4,235,602	3,581,504	3,677,091	4,689,724	3,030,590	2,671,433	1,836,330
Exports paid for (except Bullion)	497,719	525,574	426,829	412,828	393,661	391,993	571,834	818,462	1,165,664	273,302	1,245,562	1,310,082	1,171,509	1,152,141	1,366,927	1,677,477	1,118,832	1,196,095
Silver exported and remaining	13,018	42,425	1,423	1,423	68,254	13,083	711,565	243,005	222,075	275,649	468,384	268,552	822,750	189,148	—	—	—	—
Impreſs, &c. paid Owners	110,489	214,434	201,651	181,228	252,219	280,571	203,092	203,340	358,678	393,137	375,550	577,073	450,655	371,359	610,472	426,582	509,917	436,679
Value of India Houſe, &c.	355,780	376,780	407,280	507,309	594,931	684,484	757,749	869,750	946,879	970,179	974,179	992,169	992,169	1,006,000	1,024,962	1,072,400	1,107,000	1,129,000
Value of Sloops, &c. at home	37,050	29,450	33,950	42,350	48,850	49,430	65,930	58,900	72,210	75,710	77,560	81,810	76,460	27,200	100,200	102,550	30,271	79,140
Subſiſtence of French Priſoners	260,687	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Due on Manilla Expedition	139,877	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ditto Hoſpital Expences, King's Troops	21,447	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cargoes arrived, not unladen			14,260	14,610	—	—	—	—	—	—	44,147	—	—	—	—	—	—	—
Due from Government, for Stores, &c.				141,232	1,011,069	1,000,000	1,028,531	1,792,831	2,672,440	3,573,339	3,573,339	4,018,000	4,460,193	5,460,000	2,460,000	2,460,000	960,000	960,000
Ditto from Perſons returned from and in India				24,700	72,700	74,937	67,167	70,935	70,721	70,977	70,549	72,597	37,677	48,904	31,588	31,942	32,972	19,372
Loyalty Loan						200,000 { Sold 175,125 Unſold 445,000 }	236,757	308,136	308,136	282,926	291,330	—	—	—	—	—	—	—
Due from Board of Ordnance, for Saltpetre						22,500	20,000	60,000	80,000	48,000	48,000	8,000	35,400	151,480	106,398	58,240	45,500	41,250
Cargoes from China afloat						1,511,029	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL CREDITS £.	13,176,904	9,888,836	10,413,354	12,024,312	12,476,813	13,211,570	17,119,628	16,185,650	15,404,736	16,802,760	17,440,593	19,168,736	20,442,659	20,879,189	19,252,465	19,084,272	16,128,053	14,504,944

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendices,
No. 24.—No. 25.—& No. 26.

Appendix, No. 24. - - - -

AMOUNT of the SALES of the COMPANY'S, the PRIVATE TRADE, and the NEUTRAL in respect to the first, and according to the ACTUAL ACCOUNTS

	Court's Estimate 1793.	1793-4.	1794-5.	1795-6.	1796-7.	1797-8.	1798-9.	1799-800.
COMPANY'S GOODS.	£.	£.	£.	£.	£.	£.	£.	£.
Teas - - - - - -	2,457,100	2,325,191	2,733,668	2,821,842	2,550,058	2,460,868	3,368,608	3,665,321
Bengal Piece Goods -	1,100,000	1,216,801	1,249,704	1,353,599	1,323,594	651,925	1,228,208	1,056,840
Coast and Surat ditto -	648,300	399,825	572,029	715,777	1,031,109	459,548	1,773,577	871,097
Coast, Surat, & Bengal damaged Piece Goods - - -	- -	- -	- -	- -	- -	- -	- -	- -
China wrought Silk -	- -	- -	- -	- -	- -	2,319	9,094	- -
Raw Silk - - - -	460,000	366,321	372,704	505,936	390,404	326,909	505,408	446,268
Organzine Silk - -	- -	- -	5,004	- -	29,984	25,575	- -	14,985
China Ware - - -	- -	27,729	25,838	12,027	7,332	5,043	4,032	- -
Nankeens - - - -	16,000	17,348	34,801	14,345	20,525	19,895	88,099	58,557
Pepper - - - - -	109,600	234,648	189,990	335,416	254,194	235,118	331,625	260,299
Salt Petre - - - -	87,000	83,741	118,794	120,901	127,081	120,191	226,742	407,911
Alkali - - - - -	- -	- -	3,585	- -	- -	- -	- -	- -
Spices - - - - -	- -	- -	- -	- -	- -	- -	- -	370,635
Drugs, Sugar, Indigo, &c. - - - - -	110,000	215,223	215,735	649,126	410,501	392,925	783,885	189,184
Coffee - - - - -	- -	- -	- -	- -	8,528	18,507	17,688	26,630
Total Company's Goods £.	4,988,300	4,887,127	5,521,858	6,528,969	6,153,310	4,718,822	8,337,066	7,367,727
PRIVATE TRADE GOODS.								
Teas - - - - - -		243,274	198,444	314,189	207,231	242,624	304,124	165,048
Piece Goods - - - -		180,729	460,264	261,863	365,020	197,602	243,837	340,567
Raw Silk - - - - -		34,938	17,585	3,058	3,315	3,684	910	1,034
China Ware - - - -		2,027	1,940	11,024	1,613	1,370	3,089	2,796
Nankeens - - - - -		- -	- -	16,281	8,041	7,084	278	14,546
Pepper - - - - -		5,280	- -	2,593	11,163	- -	- -	26,106
Salt Petre - - - - -		- -	32,706	13,113	17,170	33,527	13,168	3,060
Spices - - - - -		- -	- -	- -	- -	- -	- -	5,105
Drugs, Sugar, Indigo, &c. - -		411,372	342,523	567,347	559,691	719,010	1,064,553	1,769,776
Coffee - - - - -		- -	- -	17	911	- -	- -	8,942
Total Private Trade Goods - - £.		882,620	1,053,462	1,189,485	1,174,155	1,204,901	1,629,959	2,336,980
NEUTRAL and PRIZE GOODS.								
Teas - - - - - -		- -	- -	78,636	285,076	4,210	- -	6,723
Piece Goods - - - -		- -	- -	37,860	56,959	- -	23	4,888
Raw Silk - - - - -		- -	- -	5,709	- -	- -	- -	- -
China Ware - - - -		- -	- -	2,046	5,246	- -	- -	- -
Nankeens - - - - -		- -	- -	10,082	- -	- -	191	- -
Pepper - - - - -		- -	- -	8,060	86,775	- -	- -	1,581
Salt Petre - - - - -		- -	- -	15,585	- -	- -	- -	- -
Spices - - - - -		- -	- -	- -	- -	- -	- -	- -
Drugs, Sugar, Indigo, &c. - -		- -	- -	169,689	201,302	85,358	237,408	151,675
Coffee - - - - -		- -	- -	52,424	289,486	40,110	110,609	291,026
Total Neutral and Prize Goods - £.		- -	- -	380,091	924,844	129,678	348,231	455,903
Grand Total - - £.		5,769,747	6,575,320	8,098,495	8,252,309	6,053,401	10,315,256	10,160,610

India Board Office, Whitehall, 10th March 1812.

Appendix, No. 24.

and PRIZE GOODS, as eſtimated by the COURT of DIRECTORS in February 1793 in each Year, from 1793-4 to 1809-10 inclusive.

1800-1.	1801-2.	1802-3.	1803-4.	1804-5.	1805-6.	1806-7.	1807-8.	1808-9.	1809-10.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
3,479,218	3,358,284	3,562,653	3,485,210	3,148,547	3,620,904	3,566,300	3,795,630	3,807,155	3,410,752	55,460,230
1,406,879	1,131,531	664,317	672,079	444,114	621,862	498,233	260,307	376,516	333,768	14,490,378
1,169,155	701,181	700,477	516,928	464,411	614,317	278,977	172,574	353,121	769,870	11,563,923
- -	116,824	- -	- -	- -	- -	- -	- -	- -	- -	116,824
- -	- -	4,197	- -	- -	- -	888	- -	- -	- -	16,498
350,452	450,770	359,516	355,692	509,922	274,459	284,838	319,212	640,644	555,531	7,014,986
28,876	45,855	41,455	36,995	- -	- -	- -	- -	- -	- -	228,727
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	82,001
55,480	76,642	54,485	43,828	58,223	65,240	49,749	- -	57,730	133,472	848,425
317,147	269,246	172,058	224,526	141,588	121,844	38,260	75,839	70,249	50,471	3,322,835
234,944	96,880	156,596	239,170	130,227	217,769	189,978	179,933	186,304	223,794	3,060,956
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	3,585
241,573	233,441	194,127	210,490	154,151	114,545	68,348	115,402	117,563	153,824	1,974,099
276,053	149,883	138,147	92,651	216,395	348,350	213,140	236,957	145,588	357,787	5,031,516
42,264	- -	- -	- -	- -	- -	- -	- -	- -	- -	113,617
7,602,041	6,630,487	6,048,028	5,877,569	5,267,578	5,999,290	5,188,723	5,155,854	5,754,870	5,989,275	103,028,660
182,926	211,865	389,465	200,439	212,740	239,215	162,658	186,193	436,688	314,700	4,216,773
285,813	431,788	1,070,242	1,060,612	853,904	772,517	201,107	111,543	65,533	77,564	6,980,505
99,624	37,040	37,588	56,127	125,451	44,228	252,070	253,030	138,180	103,213	1,211,681
1,555	3,297	- -	- -	- -	- -	- -	- -	- -	- -	28,711
1,845	53,190	20,443	38,683	29,996	21,489	51,283	14,037	15,720	16,814	309,739
44,419	82,284	138,940	45,876	41,189	10,633	1,552	20,066	27	4,762	435,134
12,483	62,423	101,615	18,495	12,278	144	14	377	48	156	326,777
34,209	3,465	3,495	- -	- -	- -	- -	- -	40,978	20,613	107,865
1,693,223	1,265,741	1,750,576	1,102,013	1,501,256	1,693,926	1,052,431	2,202,437	1,097,029	1,378,279	20,191,183
25,995	153,632	- -	- -	- -	- -	- -	- -	- -	- -	189,497
2,382,092	2,304,725	3,512,364	2,542,245	2,776,814	2,782,152	1,721,113	2,787,683	1,794,455	1,916,101	33,991,256
- -	131,204	11,687	- -	- -	- -	- -	29,269	14,839	11,899	573,553
- -	- -	- -	4,643	- -	- -	- -	- -	4,477	71	108,921
- -	- -	- -	- -	- -	- -	- -	- -	119	627	6,455
- -	1,783	- -	- -	- -	- -	- -	- -	- -	- -	9,075
- -	23,364	2,075	- -	- -	- -	- -	- -	2,113	12,898	50,635
42,942	175	4,989	- -	- -	- -	- -	355	4,570	2,095	151,542
- -	- -	- -	- -	- -	- -	- -	- -	563	2,316	18,469
5,552	- -	357	- -	- -	- -	- -	- -	155,859	217,125	378,886
94,850	39,495	31,185	811	- -	- -	24,170	62,228	301,340	84,718	1,484,235
195,975	24,754	17,446	- -	- -	- -	- -	- -	- -	- -	1,021,830
339,319	220,775	67,739	5,454	- -	- -	24,170	91,852	483,886	331,659	3,803,601
10,323,452	9,155,987	9,628,131	8,425,268	8,044,392	8,781,442	6,934,008	8,033,389	8,033,213	8,237,035	140,823,457

(Errors excepted.)

Thomas Nicholas Wittwer,
Accountant.

Appendix, No. 25. - - - - -

ESTIMATE of the PROFIT or LOSS upon all GOODS ſold by The EAST INDIA COMPANY, from the Freight, and Charges reſpectively; alſo the Sale Amount; and calculating the Invoice Price at the Exchange

	INDIA.									
	Prime Coſt of Inveſtment or Goods.	Cuſtoms.	Freight.	Charges of Merchandize calculated at 5 per Cent. on Sale Amount.	TOTAL Coſt and Charges.	Amount Sale of Goods.	Profit on the Trade.	Prime Coſt of Inveſtment or Goods.	Cuſtoms.	Freight.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1793 4 - - -	1,220,106	584,792	289,563	117,257	2,211,718	2,345,151	133,433	1,336,739	41,284	418,028
1794-5 - - -	1,288,039	571,074	290,673	130,571	2,280,377	2,611,522	331,145	1,595,493	27,322	372,346
1795-6 - - -	1,821,512	744,569	581,214	177,164	3,324,459	3,543,236	218,777	1,408,087	25,802	472,487
1796-7 - - -	1,708,379	856,204	556,669	169,777	3,291,029	3,395,564	104,535	1,285,765	20,341	521,074
1797-8. - - -	1,025,204	384,442	422,644	104,873	1,937,163	2,097,468	160,305	1,292,803	18,589	601,413
1798-9 - - -	2, 19,265	1,154,876	777,903	233,169	4,185,213	4,663,390	478,177	1,601,606	43,727	763.404
1799-1800 - -	1,665,689	429,312	651,173	178,234	2,924,408	3,564,694	640,286	1,830,569	7,439	786,507
1800-1 - - -	2,013,975	201,817	837,423	198,940	3,252,155	3,978,800	726,645	1,783,254	7,334	697,474
1801-2 - - -	1,425,168	140,402	451,920	154,344	2,171,834	3,086,943	915,109	1,669,103	9,963	723,510
1802-3 - - -	1,133,526	71,337	499,900	114,463	1,819,226	2,316,384	497,158	1,741,007	6,822	719,660
1803-4 - - -	1,187,707	71,460	549,376	111,820	1,920,363	2,236,396	316,033	1,771,947	5,985	732,112
1804-5 - - -	1,088,400	68,268	371,355	97,651	1,625,674	1,953,026	327,352	1,559,286	7,962	618,720
1805-6 - - -	1,335,860	70,966	532,023	112,622	2,051,471	2,254,899	203,428	1,706,225	7,629	644,558
1806-7 - - -	986,310	47,471	443,258	73,604	1,550,643	1,472,074	* 78,569	1,677,652	7,484	659,497
1807-8 - - -	887,119	36,048	542,117	65,510	1,530,794	1,310,215	* 220,579	1,688,470	1,389	721,437
1808-9 - - -	1,013,740	57,189	418,070	87,887	1,576,886	1,757,754	180,868	1,722,000	7,951	746,622
1809-10 - -	1,240,315	63,727	508,977	112,708	1,925,727	2,254,164	328,437	1,487,060	18,501	687,168
Total - £.	23,060,334	5,553,954	8,724,258	2,240,594	39,579,140	41,841,680	5,262,540	27,157,066	265,524	10,886,017

* Loſs upon the Indian Trade.

Memoranda.—Previouſly to the year 1799, the whole of the Cuſtom Duty, whether on Goods exported or uſed at Merchant, conſequently the whole amount of the Duty paid by the Company was included in the Sale Value. In ſmall Rate of Duty; no further Duty is payable on Goods exported, and the Home Conſumption Duties are paid by material alteration in the ſyſtem of the Cuſtom Duty, the Sale Value, previous to the year 1799, was augmented by the

The Freight and Demorage charged on the Company's Sales, comprehends the whole amount payable both on with more Tonnage outward than is ſtipulated by the Charter-party to go free; 2dly, When a Ship has been employed been laden upon her, on the Homeward Voyage, to the extent of the Charter-party Tonnage: in the firſt caſe, a ſpecific Political Freight, and is not charged upon the Commerce. The proportion of Outward Tonnage, ſtipulated by

East India Houſe, 10th March 1812.

Appendix, No. 25.

year 1793-4 to the year 1809-10 inclusive; distinguishing INDIA from CHINA, and specifying the Invoice Price, Customs, of 2*s.* the Current Rupee, 8*s.* the Pagoda, 2*s.* 3*d.* the Bombay Rupee, 5*s.* the Spanish Dollar, and 6*s.* 8*d.* the Tale.

CHINA.				GRAND TOTAL.						
Charges of Merchandize calculated at 5 per Cent. on Sale Amount.	TOTAL Cost and Charges.	Amount Sale of Goods.	Profit on the Trade.	Prime Cost of Investment or Goods.	Customs.	Freight.	Charges of Merchandize calculated at 5 per Cent. on Sale Amount.	TOTAL Cost and Charges.	Amount Sale of Goods.	Profit on the Trade.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
125,729	1,921,780	2,514,594	592,814	2,556,845	626,076	707,591	242,986	4,133,498	4,859,745	726,247
143,072	2,138,233	2,861,422	723,189	2,883,552	598,396	663,019	273,643	4,418,610	5,472,944	1,054,334
148,636	2,055,012	2,972,664	917,652	3,229,599	770,371	1,053,701	325,800	5,379,471	6,515,900	1,136,429
133,417	1,960,597	2,668,346	707,749	2,994,141	876,545	1,077,743	303,194	5,251,626	6,063,910	812,284
128,895	2,041,700	2,577,890	536,190	2,318,007	403,031	1,024,057	233,768	3,978,863	4,675,358	696,495
182,614	2,591,351	3,652,283	1,060,932	3,620,871	1,198,603	1,541,307	415,783	6,776,564	8,315,673	1,539,109
189,749	2,814,264	3,794,982	980,718	3,496,258	436,751	1,437,680	367,983	5,738,672	7,359,676	1,621,004
180,819	2,668,881	3,616,381	947,500	3,797,229	209,151	1,534,897	379,759	5,921,036	7,595,181	1,674,145
176,970	2,579,546	3,539,404	959,858	3,094,271	150,365	1,175,430	331,314	4,751,380	6,626,347	1,874,967
187,663	2,655,152	3,753,252	1,098,100	2,874,533	78,159	1,219,560	302,126	4,474,378	6,069,636	1,595,258
181,483	2,691,527	3,629,677	938,150	2,959,654	77,445	1,281,488	293,303	4,611,890	5,866,073	1,254,183
165,375	2,351,343	3,307,495	956,152	2,647,686	76,230	990,075	263,026	3,977,017	5,260,521	1,283,504
187,035	2,545,447	3,740,699	1,195,252	3,042,085	78,595	1,176,581	299,657	4,596,918	5,995,598	1,398,680
185,452	2,530,085	3,709,046	1,178,961	2,663,962	54,955	1,102,755	259,056	4,080,728	5,181,120	1,100,392
192,338	2,603,634	3,846,756	1,243,122	2,575,589	37,437	1,263,554	257,848	4,134,428	5,156,971	1,022,543
199,414	2,675,987	3,988,267	1,312,280	2,735,740	65,140	1,164,692	287,301	4,252,873	5,746,021	1,493,148
186,154	2,378,883	3,723,116	1,344,233	2,727,375	82,228	1,196,145	298,862	4,304,610	5,977,280	1,672,670
2,894,815	41,203,422	57,896,274	16,692,852	50,217,400	5,819,478	19,610,275	5,135,409	80,782,562	102,737,954	21,955,392

home, was paid by the Company, and the greater part of the Duty on Goods exported was drawn back, by the the year 1799, an Act was passed allowing East India Goods to be warehoused, subject to the payment of a comparatively the Buyers; the Sale Value, therefore, since 1799, includes only the amount of the Warehousing Duties. By this whole amount of the high Duties then payable by the Company on East India Goods.

account of the Outward and the Homeward Voyage, excepting, 1st, Under the circumstances of a Ship having been laden on any Political Service; or, 3dly, When by reason of her Tonnage having been occupied by Troops, Goods have not payment is made for Freight Outward, and in the 2d and 3d cases, part of the Freight and Demorage is calculated as Charter-party to go free, is 4-5ths of the whole Tonnage.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 26. - - - - -

AN ACCOUNT, ſhewing the Amount of all BILLS of EXCHANGE drawn upon the reſpectively; from the year 1792-3 to the year 1808-9 incluſive; converting the Indian Rupee, and 5s. the Spaniſh Dollar, contraſted with the Amount of the Payments of the ſaid Bills

	BENGAL.					FORT		
	Current Rupees.	£. Sterling.	Amount of £. Sterling actually paid.	£. Sterling paid more than at 2s. per Curr^t. Rupee.	£. Sterling paid leſs than at 2s. per Curr^t. Rupee.	Pagodas.	£. Sterling.	Amount of £. Sterling actually paid.
	£.	£.	£.	£.	£.	£.	£.	£.
1792-3 - -	2,627,679	262,768	260,038	- - -	2,730	308,222	123,288	123,288
1793-4 - -	4,022,559	402,256	391,289	- - -	10,967	1,537,657	615,063	613,672
1794-5 - -	5,959,255	595,925	571,195	- - -	24,730	292,196	116,878	114,612
1795-6 - -	5,059,196	505,920	493,592	- - -	12,328	384,927	153,971	150,637
1796-7 - -	4,739,699	473,970	455,101	- - -	18,869	970,545	388,218	396,427
1797-8 - -	1,953,308	195,330	187,556	- - -	7,774	284,745	113,898	109,152
1798-9 - -	2,989,554	298,955	311,035	12,080	- - -	660,889	264,356	260,823
1799-1800 -	2,499,420	249,942	253,883	3,941	- - -	1,566,009	626,404	630,298
1800-1 - -	4,441,560	444,156	469,628	25,472	- - -	266,106	106,440	107,697
1801-2 - -	4,064,276	406,428	430,888	24,460	- - -	327,201	130,881	133,791
1802-3 - -	3,130,312	313,031	333,593	20,562	- - -	185,409	74,164	75,110
1803-4 - -	1,557,256	155,726	166,151	10,425	- - -	407,541	163,017	171,035
1804-5 - -	1,450,763	145,076	155,974	10,898	- - -	629,889	251,956	267,617
1805-6 - -	1,883,657	188,366	201,651	13,285	- - -	1,082,161	432,864	448,388
1806-7 - -	1,593,803	159,380	171,619	12,239	- - -	1,386,697	554,679	600,805
1807-8 - -	2,759,515	275,952	297,355	21,403	- - -	1,281,087	512,435	542,818
1808-9 - -	12,357,973	1,235,797	1,321,896	86,099	- - -	1,238,065	495,226	510,800
	63,089,785	6,308,978	6,472,444	240,864	77,398	12,809,346	5,123,738	5,256,970

Mem.—All the Bills drawn from Bencoolen having been paid at 5s. per

East India Houſe,
the 10th March 1812.

Appendix, No. 26.

Court of Directors of the East India Company, from the feveral Prefidencies and Settlements in India Currencies into Sterling Money, at 2*s.* the Current Rupee, 8*s.* the Pagoda, 2*s.* 3*d.* the Bombay actually made in Sterling Money.

ST. GEORGE.		BOMBAY.					TOTAL.	
£. Sterling paid more than at 8*s.* per Pagoda.	£. Sterling paid lefs than at 8*s.* per Pagoda.	Bombay Rupees.	£. Sterling.	Amount of £. Sterling actually paid.	£. Sterling paid more than at 2*s.* 3*d.* per B*y*. Rupee.	£. Sterling paid lefs than at 2*s.* 3*d.* per B*y*. Rupee.	£. Sterling paid more than at the foregoing Rates.	£. Sterling paid lefs than at the foregoing Rates.
£.	£.	£.	£.	£.	£.	£.	£.	£.
- - -	- - -	91,153	10,255	10,093	- - -	162	- - -	2,892
- - -	1,391	253,626	28,533	29,174	641	- - -	641	12,358
- - -	2,266	2,158,244	242,803	240,199	- - -	2,604	- - -	29,600
- - -	3,334	1,339,453	150,688	149,326	- - -	1,362	- - -	17,024
8,209	- - -	336,465	37,852	37,248	- - -	604	8,209	19,473
- - -	4,746	161,317	18,148	17,927	- - -	221	- - -	12,741
- - -	3,533	20,928	2,355	2,460	105	- - -	12,185	3,533
3,894	- - -	67,833	7,631	7,489	- - -	142	7,835	142
1,257	- - -	500,756	56,335	62,111	5,776	- - -	32,505	—
2,910	- - -	657,246	73,940	81,651	7,711	- - -	35,081	—
946	- - -	1,741,720	195,944	217,715	21,771	- - -	43,279	—
8,018	- - -	743,560	83,650	92,945	9,295	- - -	27,738	—
15,661	- - -	1,572,312	176,885	196,539	19,654	- - -	46,213	—
15,524	- - -	1,416,944	159,406	177,118	17,712	- - -	46,521	—
46,126	- - -	1,492,328	167,887	186,541	18,654	- - -	77,019	—
30,383	- - -	3,034,160	341,343	379,270	37,927	- - -	89,713	—
15,574	- - -	7,195,992	809,549	899,499	89,950	- - -	191,623	—
148,502	15,270	22,784,037	2,563,204	2,787,305	229,196	5,095	618,562	97,763
							97,763	
							Amount paid more than at the foregoing Rates - - - £.	520,799

Dollar, that Refidency is excluded in this Account.

(Errors excepted.)

Chas *Cartwright,*
Acc^{t}. Genl.

Appendix, No. 27.

STATEMENT delivered in by CHARLES GRANT, Eſq. a Member of the Committee, 16th March 1812.

AS much the greater part of thoſe Charges ariſe from the maintenance of various ſubordinate Factories and Aurungs, which have been eſtabliſhed for the proviſion of the Company's Indian Inveſtment, it is not to be diſputed that they moſt naturally fall upon the Commercial branch of the Company's Affairs, and ſhould be deducted from the Profits of the Trade. But as it may be alleged that the Charges are needleſsly great, and that whatever is exceſſive in them is to be attributed to the improvident management of a Company, it may be fair to ſtate ſome Conſiderations which bear upon this point.

Thoſe ſubordinate Factories, with their Dependencies, were, generally ſpeaking, erected by the Company in the early period of their eſtabliſhment in India, when the coſt of ſuch Buildings was cheaper than they have ſince become, and the Profits on the Indian Trade greater. They were made ſufficiently ſubſtantial and ſpacious to be a ſecurity for the property contained in them, and a comfortable reſidence for the European Servants of the Company. Theſe places became the firſt ſeats of the Manufactures of the Country, for the Company, in conſequence of being a permanent body, gave employment to the Manufacturers all the year round, and from year to year; by which means Workmen continued attached to them from Father to Son, and from this continuity, as well as from the taſte of Europe for finer fabrics than were in general uſed by the Natives, the beſt ſtandard of qualities was eſtabliſhed and upheld by thoſe Factories. In conſequence alſo of this ſyſtem of permanency, the Company did not, upon every change of taſte in Europe, immediately diſcontinue employing the Workmen of a particular article which had fallen a little out of faſhion, becauſe theſe Workmen could not turn themſelves eaſily to another line; and ſince the Company have poſſeſſed Territory, it has alſo been generally found expedient to uphold as much as poſſible the proviſion of the Company's Inveſtment, becauſe a failure in the uſual Advances for it was found to affect the Revenues, moſt of the Manufacturers being alſo Occupiers of Land.

The ſcale of thoſe Eſtabliſhments, and the expenſe of keeping them in repair and properly guarded, may certainly be rather larger than would be deemed neceſſary if they were to be formed anew at the preſent day, when the Country is ſo much under the power of our ſuperior ſyſtem of Government, but ſtill that ſcale is preferable to an entire reduction of them for ſomething more ſimple and diminutive, even if it were not always expedient to have places of ſome ſecurity for valuable property againſt ſudden convulſion and diſorder, from the danger of which no Country can be ſaid to be abſolutely free. And it may alſo be obſerved, that a local Britiſh influence is thus extended to different parts of the Country in a manner moſt conciliating to the Natives, that is by laying out Money in promoting their uſeful induſtry.

The amount of theſe Charges, including the Salaries of the European Agents at the ſubordinate Factories, has been reckoned in Bengal about 7 or 8 per Cent. on the Homeward Inveſtment, excluſive of what is already charged in the Invoices, and upon any more reduced ſcale of Eſtabliſhment could probably be not leſs than 5 per Cent.; a ſaving for which it would not be adviſable to deſtroy ancient Eſtabliſhments which anſwer their purpoſes in a ſuperior manner.

It is however always to be remembered, that the Boards of Trade, and the Officers immediately under them at the different Preſidencies, whoſe Eſtabliſhments are included in the Charges in queſtion, tranſact other affairs beſides thoſe of the Homeward Inveſtment, and a part of the Expenſe incurred by them ought to be deducted on this account. The Inveſtment from Europe, which thoſe Boards alſo manage, is undoubtedly a buſineſs purely Commercial, but part of it conſiſts of Britiſh Staples ſent by the Company on national principles, without deriving any Profit from them. But beſides this, the Bengal Board of Trade manages, as has been obſerved in the Third Report, the great branches of Salt and Opium, which are articles of Revenue, as alſo ſuperintends the Departments of Marine and Cuſtoms; and therefore a large part of the ſum of £. 25,000, which is the average of the Annual Eſtabliſhment of that Board, ſhould be thrown upon their different branches; and the Commercial Board of Madras in like manner ſuperintends the Department of Cuſtoms.

Appendix, No. 28.

AN ACCOUNT of CHARGES GENERAL paid in ENGLAND from 1793-4 to 1809-10, distinguished under the several Heads thereof.

	Political CHARGES.	Commercial CHARGES.	ARTICLES for which a Value remains.	ARTICLES uſually claſſed with Charges General, which do not properly belong thereto.	TOTAL.
	£.	£.	£.	£.	£.
1793-4 - -	125,508	251,276	51,158	37,501	465,443
1794-5 - -	135,811	254,535	54,131	24,678	469,155
1795-6 - -	136,470	295,783	100,514	101,897	634,664
1796-7 - -	239,772	298,050	231,797	61,612	831,231
1797-8 - -	117,100	270,337	114,668	54,095	556,800
1798-9 - -	129,079	332,117	81,065	50,094	592,355
1799-1800 - -	168,060	386,056	145,125	46,470	745,711
1800-1 - -	177,851	370,999	153 883	60,333	763,066
1801-2 - -	240,083	408,621	89,574	12,259	750,537
1802-3 - -	231,722	419,281	64,632	60,576	776.211
1803-4 - -	203,432	391,026	47,126	111,228	752.812
1804-5 - -	212,082	415,800	69,214	107,824	804.920
1805-6 - -	250,492	385,628	51 517	12,662	700,299
1806-7 - -	172,131	374,279	63,368	13,875	623,653
1807-8 - -	205,026	429,479	84,218	82,705	801,428
1808-9 - -	200,574	391,981	52,202	53,017	697,774
1809-10 - -	233,019	294,538	59,149	40,732	627,438
£.	3,178,212	5,969,786	1,513,341	932,158	11,593,497

Memo.—The Amount ſtated in the above Account as paid for Charges General in the year 1796-7, is £. 10,000 leſs than in the Annual Account for that year laid before Parliament. The difference ariſes from a ſum to that amount, paid for raiſing Seamen for Government, having been included in that Account with the other ſums paid for Charges General, which has been ſubſequently carried to a ſeparate Head.

Alſo the Amount of Charges General for the year 1801-2, as per above Account, is £. 1,000. more than was ſtated in the Annual Account returned to Parliament that year. This ariſes from a ſum to that Amount, paid for Charges General, having been added in the former Account to the Amount of Goods and Stores Exported, which has been ſubſequently deducted from it, and carried to its proper Head.

The amount of the Political Charges General, for the year 1806-7, is ſtated in Appendix No. 46 to the 3d Report of the Select Committee on the Affairs of The Eaſt India Company, at £. 226,782; in this Account it is taken at £. 172,131: the difference ariſes from the inſertion in this Account of the ſum of £. 54,601 as a Receipt on account of the Chinſurah Cauſe, which was omitted in the Account, No. 46, the view then taken of this item of Receipt cauſing it to be ſtated as a diſtinct article.

Eaſt India Houſe, 10th March 1812. (Errors excepted.) *Chas Cartwright*, Acct. Genl.

Appendix, No. 29.

ESTIMATE of COST, CUSTOMS, FREIGHT, CHARGES, and PROFIT in ENGLAND, on one Year's Sale of The Eaſt India Company's Goods; made up upon the principle adopted by the Court of Directors in their Eſtimate of 15th February 1793, excepting in the calculation of the Foreign Currencies, and the Rate per Cent. for Charges Merchandize in England.

	CHINA.	INDIA.	TOTAL.
	£.	£.	£.
Coſt - - - - - - - -	1,388,531	1,121,300	2,509,831
Cuſtoms - - - - - - -	32,880	600,970	633,850
Freight - - - - - - -	481,400	209,270	690,670
Charges of Merchandize at 5 per Cent.	133,670	115,745	249,415
Total - - £.	2,036,481	2,047,285	4,083,766
Sale Amount - -	2,673,400	2,314,900	4,988,300
Profit - - £.	636,919	267,615	904,534

In the Eſtimate of the Court of Directors of February 1793, the Rates adopted for the converſion of the Foreign Currencies into Sterling were 2*s.* the Current Rupee, 8*s.* the Pagoda, and 2*s.* 6*d.* the Bombay Rupee, and 7*s.* $2\frac{11}{100}$*d.* the China Tale; and the Rate on the Sale Value for Charges of Merchandize in England was 6 per Cent. In the preſent Eſtimate, the Foreign Currencies are calculated at 2*s.* the Current Rupee, 8*s.* the Pagoda, 2*s.* 3*d.* the Bombay Rupee, and 6*s.* 8*d.* the China Tale, and the Rate for Charges Merchandize 5 per Cent.

Eaſt India Houſe, 10th March 1812. (Errors excepted.) *Chas Cartwright*, Acct. Genl.

Appendix, No. 30.

ESTIMATE of the PROFIT and LOSS upon SALTPETRE fupplied the Honourable Board of Ordnance, 1793-4 to 1809-10.

	Quantity fupplied.	Coft.	Cuftoms.	Freight.	Charges.	TOTAL Coits & Charges.	Amount receivable from Board of Ordnance.	PROFIT.	LOSS.
	Cwt.	£.	£.	£.	£.	£.	£.	£.	£.
1793-4	6,660	5,426	80	12,899	849	19 254	13,320	—	5,934
1794-5	18,324	7,779	240	24,463	2,518	35,000	36,648	1,648	—
1795-6	50,097	23,690	652	79,525	19,864	123,731	100,194	—	23,537
1796-7	30,986	15,383	405	64,626	3,905	84,319	61,972	—	22,347
1797-8	10,748	5,346	141	27,738	1,565	34,790	21,496	—	13,294
1798-9	21,625	11,081	308	57,074	5,930	74,393	43,250	—	31,143
1799-1800	23,548	12,761	1,480	61,921	7,098	83,260	47,096	—	36,164
1800-1	23,620	12,822	1,019	59,628	3,928	77,397	47,240	—	30,157
1801-2	11,548	6,769	663	25,265	1,658	34,355	23,096	—	11,259
1802-3	—	—	—	—	—	—	—	—	—
1803-4	2,258	1,230	30	4,836	275	6,371	4,516	—	1,855
1804-5	11,165	5,632	167	22,097	1,669	29,565	22,330	—	7,235
1805-6	67,545	42,072	1,022	139,337	11,945	194,376	135,090	—	59,286
1806-7	57,976	38,070	962	115,602	8,194	162,828	115,952	—	46,876
1807-8	41,300	22,811	701	101,287	5,572	130,371	82,600	—	47,771
1808-9	70,000	37,374	1,581	186,775	12,200	237,930	160,000	—	77,930
1809-10	47,640	29,466	801	102,976	9,406	142,649	119,100	—	23,549
Cwt.	495,040	£.277,712	10,252	1,086,049	96,576	1,470,589	1,033,900	1,648	438,337
						1,033,900		Deduct Profit	1,648
					£.	436,689		Net Loss £.	436,689

Memo.—By the Act 31 Geo. III. cap. 42. the Company were required to put up their Saltpetre to fale at the price of 31*s.* per Cwt. in time of peace, and 40*s.* per Cwt. in time of war; and they were further required yearly to referve and deliver into His Majefty's Stores 500 Tons of Saltpetre, at the average prices at which the faid Company fhould have declared and put up Saltpetre at their Public Sales during the current year. The Company have delivered Saltpetre according to the Provifions of the above-named Act, from the year 1793 to 1808, at the rate of 40*s.* per Cwt. at which time they had delivered, in anticipation of the Government demand of 500 Tons per annum, as far as for the year 1811; in February 1808 an agreement was concluded with the Government for a fupply of Saltpetre to the extent of 6,000 Tons, at the rate of £.50 per Ton, and in the year 1810 the Company agreed to fupply the Board of Ordnance with the further quantity of 12,500 Tons at the rate of £.65 per Ton; not any part of the Saltpetre of the laft Contract is included in the above Account.

Eaft India Houfe,
10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acct Genl.

Appendix, No. 31.

AN ACCOUNT of all Duties poſtponed by virtue of any Warrant or Order from the Lords Commiſſioners of His Majeſty's Treaſury to the Commiſſioners of Exciſe, from the laſt Renewal of the Charter of the Eaſt India Company to the 5th January 1811, and the Dates when the ſame reſpectively were diſcharged.

AMOUNTS Of Exciſe Duties on Tea poſtponed.	Date of Warrant.	When due.	When diſcharged.
£. s. d.			
62,088 9 —	10th April 1795 -	1ſt April 1795 - -	28th May 1795.
194,704 17 7	10th April 1797 -	1ſt April 1797 - -	1ſt June 1797.
241,308 17 1	11th July 1804 - -	10th July 1804 - -	21ſt Auguſt 1805.
231,515 6 9	11th July 1804 - -	10th July 1804 - -	1ſt October 1805.
500,000 — —	31ſt March 1806 -	2d April 1806 - -	4th July 1806.
400,000 — —	29th December 1806	31ſt December 1806 -	13th February 1807.
485,208 16 6	17th March 1807 -	2d April 1807 - -	2d July 1807.
720,000 — —	30th June 1807 - -	3d July 1807 - -	2d October 1807.
750,000 — —	19th September 1807	9th October 1807 -	24th December 1807.
720,000 — —	28th December 1807	4th January 1808 -	1st April 1808.
720,000 — —	29th March 1808 -	5th April 1808 - -	1ſt July 1808.
150,000 — —	2d January 1810 -	2d January 1810 -	7th February 1810.
400,000 — —	30th March 1810 -	4th April 1810 - -	2d July 1810.

Exciſe Office, London,
14th February 1812.

J. Kemp,
Accompt. Genl.

Appendix, No. 32.

AN ACCOUNT of the Duties of Cuſtoms collected on Goods imported into Great Britain from the Eaſt Indies and China reſpectively, in the Eighteen Years ending the 5th January 1811, diſtinguiſhing each year.

Years ending 5th January	INDIA.		CHINA.	
	Groſs Receipt of Duties.	Net Duties after payment of Drawbacks on Goods exported.	Groſs Receipt of Duties.	Net Duties after payment of Drawbacks on Goods exported.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1794 - - -	684,190 5 —	323,089 16 3	182,964 1 3	159,115 4 6
1795 - - -	692,452 8 4	182,547 7 5	171,193 5 8	145,044 19 11
1796 - - -	816,657 9 9	310,261 13 10	198,890 2 4	173,398 12 9
1797 - - -	1,232,122 18 9	573,396 5 8	203,844 19 6	173,882 19 7
1798 - - -	997,106 6 4	198,839 16 7	166,337 11 6	143,792 19 1
1799 - - -	748,102 13 9	150,128 19 —	182,315 17 —	156,385 4 2
1800 - - -	1,020,164 10 11	428,189 15 9	252,403 13 9	216,571 18 7
1801 - - -	523,564 14 1	416,519 9 8	200,639 2 1	175,721 5 2
1802 - - -	476,677 2 5	401,284 6 8	224,797 14 1	202,870 4 —
1803 - - -	410,600 5 10	332,605 16 10	192,322 18 —	184,310 10 1
1804 - - -	364,874 17 4	333,663 18 —	221,244 15 10	218,077 10 4
1805 - - -	508,730 7 5	492,198 12 3	138,343 13 4	135,124 — 6
1806 - - -	516,774 4 9	505,211 12 3	211,478 19 5	207,618 13 10
1807 - - -	536,812 5 5	526,384 10 2	222,589 2 9	219,495 15 1
1808 - - -	464,786 9 11	460,428 6 5	232,991 7 7	228,774 12 9
1809 - - -	565,240 14 6	564,385 16 9	271,067 13 4	267,631 — 11
1810 - - -	467,107 9 7	466,509 16 5	245,360 16 6	237,664 14 9
1811 - - -	449,269 2 11	448,593 17 7	276,125 12 4	269,629 6 6

Cuſtom Houſe, London,
28th May 1811.

William Irving,
Inſpector General of Imports and Exports.

Appendix, No. 33.

AN ACCOUNT of all Duties of Excife collected on Goods imported into Great Britain from the Eaft Indies and China, in the Eighteen Years ending 5th January 1811, diftinguifhing each year, (fo far as relates to England.)

YEARS ended 5th January.	TEA. EXCISE Duty on the Eaft India Company's Tea Sale.	TEA. Custom Surplus Duties in lieu of Tea, per Act of 24 Geo. III. ch. 38.	TEA. TOTAL.	COFFEE.	TOBACCO and SNUFF.	RUM or other Spirits.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1794 - -	201,987 12 10	314,176 1 6¾	516,163 14 4¾	—	—	—
1795 - -	219,043 13 9	292,807 4 10	511,850 18 7	—	—	—
1796 - -	415,460 9 5	313,556 10 6½	729,016 19 11½	—	1 2	—
1797 - -	469,740 1 3	343,460 7 6½	813,200 8 9½	—	—	—
1798 - -	695,180 14 10	328,095 16 8	1,023,276 11 6	—	—	—
1799 - -	911,180 9 10	250,082 16 5	1,161,263 6 3	—	—	—
1800 - -	1,179,272 10 9	—	1,179,272 10 9	—	—	—
1801 - -	1,152,816 18 5	—	1,152,816 18 5	—	—	—
1802 - -	1,423,352 5 11	—	1,423,352 5 11	—	—	—
1803 - -	1,392,072 8 9	—	1,392,072 8 9	—	—	—
1804 - -	2,067,120 18 5	—	2,067,120 18 5	9,419 12 6	—	—
1805 - -	2,359,633 5 9	—	2,359,633 5 9	17,240 2 —	2 14	350 17 2¼
1806 - -	2,910,165 5 2	—	2,910,165 5 2	17,171 — 6	—	289 10 11¼
1807 - -	2,994,634 12 2	—	2,994,634 12 2	25,743 12 —	2 5	403 6 3
1808 - -	3,018,550 9 7	—	3,018,550 9 7	29,616 11 —	—	146 15 —
1809 - -	3,290,687 1 4	—	3,290,687 1 4	18,562 2 —	—	221 — 7½
1810 - -	2,766,365 8 11	—	2,766,365 8 11	7,321 10 —	—	297 3 5¼
1811 - -	3,433,436 16 10	—	3,433,436 16 10	8,569 5 6	11 5	316 5 —

Excife Office, London,
16th May 1811.

J. Kemp,
Accomp^t. Genl.

Appendix, No. 34.

AN ACCOUNT of Monies advanced the Owners of Ships in India and China, and brought to their Debit in their Account in England from 1793-4 to 1809-10; alſo of Monies ſo advanced not adjuſted with the Owners.

	£.
1793-4	38,553
1794-5	17,667
1795-6	18,413
1796-7	31,248
1797-8	39,514
1798-9	12,350
1799-1800	13,275
1800-1	51,614
1801-2	125,545
1802-3	75,058
1803-4	70,519
1804-5	69,030
1805-6	66,654
1806-7	64,983
1807-8	69,693
1808-9	59,343
1809-10	67,180
	£. 890,639

Freight and Compenſation to Rice Ships, not adjuſted with the Owners in England.

Nonſuch	£. 5,207
General Meadows	4,225
Ganges	9,529
Chicheſter	5,079
Berwick	9,200
Harriet	5,497
Britannia	166
Eliza Ann	7,956
Abercrombie	10,068
Anna	9,890
Amelia	15,641
Favourite	11,949
Hercules	9,297
Montroſe	6,891
	£. 110,595

East India Houſe,
10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Gen[l].

Appendix, No. 34. (a.)

AMOUNT debited Owners in their Accounts of Freight and Demorage from 1793-4 to 1809-10, for Goods damaged and wanting, Outward and Homeward.

	£.
1793-4	17,983
1794-5	10,492
1795-6	10,187
1796-7	9,632
1797-8	9,120
1798-9	11,328
1799-1800	17,621
1800-1	25,247
1801-2	34,039
1802-3	56,581
1803-4	45,247
1804-5	62,804
1805-6	25,868
1806-7	45.409
1807-8	24,590
1808-9	53,584
1809-10	39,889
	£. 499,621

East India Houſe,
7th April 1811.

(Errors excepted.)

Chas Cartwright,
Acct. Gen[l].

Appendix, No. 35.

AN ACCOUNT, shewing the Invoice Amount of all Stores exported by the East India Company to their several Presidencies and Settlements in India respectively, and to their Factory at Canton, from the Season 1791-2 to the Season 1809-10 inclusive, distinguishing each Season.

	Bengal.	Madras.	Bombay.	Bencoolen.	Saint Helena.	Prince of Wales Island.	China.	TOTAL.
Season	£.	£.	£.	£.	£.	£.	£.	£.
1791-2 - -	101,175	30,759	52,164	4,161	22,211	- -	7,279	217,749
1792-3 - -	63,887	39,329	81,594	1,462	16,157	- -	6,559	209,488
1793-4 - -	64,149	60,669	27,856	2,246	32,544	- -	7,200	194,664
1794-5 - -	45,432	58,059	36,112	2,016	30,309	- -	8,317	180,245
1795-6 - -	72,324	78,119	62,569	8,773	31,775	- -	6,504	260,064
1796-7 - -	80,410	36,098	68,055	7,048	38,866	- -	6,753	237,170
1797-8 - -	93,083	46,235	84,157	109	39,712	- -	6,941	270,237
1798-9 - -	105,245	70,957	82,084	98	40,215	- -	9,461	308,060
1799-1800 -	243,399	121,628	99,584	550	35,835	- -	1,706	502,702
1800-1 - -	123,019	70,313	131,382	18,394	66,959	7,966	9,489	407,522
1801-2 - -	167,347	88,000	95,022	1,205	49,592	- -	8,867	410,033
1802-3 - -	171,815	86,613	85,891	5,913	50,936	- -	2,477	403,645
1803-4 - -	85,215	73,110	70,533	10,453	56,220	- -	5,593	301,124
1804-5 - -	109,568	60,037	53,029	15,456	76,220	35,185	1,777	351,272
1805-6 - -	137,570	108,660	188,554	11,855	78,950	27,452	1,171	554,212
1806-7 - -	184,767	124,667	207,651	6,087	99,666	14,311	1,356	638,504
1807-8 - -	135,244	150,489	79,101	670	67,108	2,571	1,455	436,638
1808-9 - -	181,525	67,247	82,520	3,957	23,780	37,645	2,350	399,024
1809-10 - -	179,861	87,292	98,317	548	40,083	16,810	3,094	426,005
£.	2,325,035	1,458,781	1,686,175	101,001	897,078	141,940	98,349	6,708,358

Memorandum.—The above Account includes all the Exports, except Woollens, Metals, and Madeira Wine, which are considered as Goods for Sale.

East India House,
the 10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 36.

PROFIT and LOSS on EXPORTS to India and China, from 1792-3 to 1808-9 (India) calculated upon the Prime Cost.

	India.		China.		TOTAL.	
	Profit.	Loss.	Profit.	Loss.	Profit.	Loss.
	£.	£.	£.	£.	£.	£.
1792-3 - -	54,305	- - -	62,553	- - -	116,858	- - -
1793-4 - -	27,734	- - -	70,645	- - -	98,379	- - -
1794-5 - -	54,756	- - -	- - -	29,025	25,731	- - -
1795-6 - -	51,514	- - -	- - -	1,975	49,539	- - -
1796-7 - -	100,531	- - -	9,911	- - -	110,442	- - -
1797-8 - -	121,073	- - -	8,456	- - -	129,529	- - -
1798-9 - -	47,725	- - -	8,138	- - -	55,863	- - -
1799-1800 -	46,410	- - -	- - -	5,807	40,603	- - -
1800-1 - -	39,341	- - -	- - -	10,015	29,326	- - -
1801-2 - -	23,464	- - -	- - -	10,121	13,343	- - -
1802-3 - -	41,419	- - -	- - -	25,967	15,452	- - -
1803-4 - -	16,014	- - -	4,755	- - -	20,769	- - -
1804-5 - -	55,888	- - -	- - -	22,007	33,881	- - -
1805-6 - -	35,264	- - -	- - -	2,697	32,567	- - -
1806-7 - -	71,943	- - -	40,472	- - -	112,415	- - -
1807-8 - -	5,382	- - -	69,895	- - -	75,277	- - -
1808-9 - -	45,177	- - -	99,193	- - -	144,370	- - -
£.	837,940	- - -	374,018	107,614	1,104,344	- - -
	Deduct Loss - -		107,614			
		£.	266,404			

Mem.—The Profit above stated comprehends only the Profit upon the Goods sent to India and China; some further Profit has resulted to the Company from the issue of Stores sent to India; these Stores are issued at their Invoice Cost, which being 10 per cent. above the Prime Cost, it necessarily follows that to the extent of the Issues, a Profit of 10 per cent. has arisen; but the Indian Books do not separate the Stores purchased in India, from those consigned to the respective Governments from Europe, and it has not been found practicable to state the Profit with any accuracy.

East India House,
the 10th of March 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 37.

AN ACCOUNT of the Duties of Customs collected on Goods exported from Great Britain to the East Indies and China respectively, in the Eighteen Years ended 5th January 1811 (as far as the same can be made up) distinguishing each Year.

YEARS.	£. s. d.
1792 - - -	5,580 7 11
1793 - - -	9,259 — 1
1794 - - -	7,927 19 10
1795 - - -	5,951 12 3
1796 - - -	8,037 — 10
1797 - - -	8,193 9 6
1798 - - -	7,131 10 4
1799 - - -	16,215 14 6
1800 - - -	17,693 8 8
1801 - - -	26,484 11 10
1802 - - -	21,619 19 6
1803 - - -	28,003 6 1
1804 - - -	112,116 1 10
1805 - - -	96,068 16 7
1806 - - -	60,749 11 11
1807 - - -	74,420 2 10
1808 - - -	65,188 4 4
1809 - - -	54,753 17 9
£.	625,394 16 7

Note.—No distinction can be given at the Custom House, of the Duties on the East India from the China Trade, the Entries Outwards being made without specification of the particular destination of the Goods.

From the 5th July 1798, the Tonnage Duties on East India Shipping Outwards are included in this Account: the Average Amount from 1798 to 1803 was £.7,000 per annum, and from 1803 to 1809 £.14,300 per annum.

Custom House, London,
9th January 1812.

William Irving,
Inspector General.

Appendix, No. 38. - - - -

AN ACCOUNT of all SUMS received by The East India Company on BILLS of EXCHANGE respectively, from the year 1793-4 to the year 1809-10 inclusive; distinguishing each year, and

YEARS.	BENGAL.			FORT ST. GEORGE.			BOMBAY.		
	Of Government.	Several Owners of Company's Ships, &c.	TOTAL.	Of Government.	Several Owners of Company's Ships, &c.	TOTAL.	Of Government.	Several Owners of Company's Ships, &c.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1793-4 - -	- - - -	75	75	- - - -	- - -	- -	Vice Comrs 19	- - -	19
1794-5 - -	—	—	—	—	—	—	—	—	—
1795-6 - -	- - - -	- - -	- -	- - - -	- - -	- -	- - -	- - -	- -
1796-7 - -	- - - -	600	600	- - - -	- - -	- -	- - -	- - -	- -
1797-8 - -	- - - -	9,021	9,021	- - - -	- - -	- -	- - -	- - -	- -
1798-9 - -	Vice. Commrs. 4,022	10,795	14,817	- - - -	- - -	- -	- - -	- - -	- -
1799-1800 -	25,033	11,797	36,830	- - - -	- - -	- -	- - -	2,500	2,500
1800-1 - -	24,564	5,905	30,469	Vice. Commrs. 125	- - -	125	- - -	- - -	- -
1801-2 - -	- - - -	5,779	5,779	23,445	3,074	26,519	- - -	1,250	1,250
1802-3 - -	Vice. Commrs. 10,784	124,901	135,685	1,860	15,328	17,188	- - -	- - -	- -
1803-4 - -	- - - -	2,376	2,376	Ld. Treasr. - 59,941	3,374	63,315	- - -	- - -	- -
1804-5 - -	Ld. Treasr. - 2,450	349	2,799	87,160	1,800	88,960	- - -	- - -	- -
1805-6 - -	Board Ordnance 807	7,026	7,833	103,257 Vice. Comrs. 768	614	104,639	- - -	- - -	- -
1806-7 - -	463	4,148	4,611	28,038 Ld. Treasr. 134,489	19,649	182,176	- - -	- - -	- -
1807-8 - -	2,156	5,071	7,227	45,329 Payr. Genl. - 40,000 Bd. Ordce. - 3,035	1,435	89,799	- - -	- - -	- -
1808-9 - -	- - - -	4,522	4,522	43	1,095	1,138	- - -	7,987	7,987
1809-10 - -	Vice. Commrs. 15,572	1,614	17,186	Sick & Hurt Commrs. - 8,780	- - -	8,780	- - -	- - -	- -
TOTAL - -	£. 85,851	193,979	279,830	536,270	46,369	582,639	- - 19	11,737	11,756

The following SUMS paid into the Treasury in ENGLAND for

	1793-4.	1794-5.	1795-6.	1796-7.	1797-8.	1798-9.	1799-1800.
	£.	£.	£.	£.	£.	£.	£.
BENGAL - - - - -	46	250	40	449	—	50	—
FORT ST. GEORGE - -	553	338	290	1,023	1,012	845	695
BOMBAY - - - - -	50	50	—	—	50	30	25
£.	649	638	330	1,472	1,062	925	720

Memoranda.—In 1793-4 there is a difference between this and the Annual Account of £. 156 owing to two Bills amounting to £. 110 on Bills of Exchange, not included in this Account.

1797-8 a difference of £. 159 which arises from Discount on Bills of Exchange being included as a Receipt
1798-9 - ditto - - 9,057 - - ditto - - that Sum being carried to Government for Stores and Supplies
1799-1800 ditto - - 6,682 - - ditto from £. 7,712 being carried to Charges Extraordinary, instead of
1800-1 - ditto - - 469 - - ditto from Discount on Bills of Exchange.

East India House,
10th March 1812.

Appendix, No. 38.

remitted to them from their ſeveral Preſidencies and Settlements in INDIA and their Factory at CANTON ſpecifying the Department of Government, or the Parties generally, on which the ſame were drawn.

SAINT HELENA.			TOTAL INDIA.			TOTAL CHINA.			TOTAL INDIA & CHINA.		
Of Government.	Several Owners of Company's Ships, &c.	TOTAL.	Of Government.	Several Owners of Company's Ships, &c.	TOTAL.	Of Government.	Several Owners of Company's Ships, &c.	TOTAL	Of Government.	Several Owners of Company's Ships, &c.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Vict^s. Comm^rs. - 230	102	332	249	177	426	- - -	- - -	- -	249	177	426
—	—	—	—	—	—	—	—	—	—	—	—
Vict^s. Comm^rs. 2,910	1,198	4,108	2,910	1,198	4,108	- - -	- - -	- -	2,910	1,198	4,108
196	432	628	196	1,032	1,228	- - -	- - -	- -	196	1,032	1,228
9,396											
Sick & Hurt Comm^rs. - 105	2,895	14,063	11,168	11,916	23,084	- - -	- - -	- -	11,168	11,916	23,084
Pay^r. Genl. - 1,667											
3,000											
Vict^s. Comm^rs. 6,218											
Bd. Ordn^ce. - 2,250	1,557	13,041	15,506	12,352	27,858	Vict^s. Com^rs. 294	2,988	3,282	15,800	15,340	31,140
Sick & Hurt Comm^rs. - 16											
Vict^s. Comm^rs. 923											
Pay^r. Genl. - 1,520	1,228	3,671	27,476	15,525	43,001	- - -	- - -	- -	27,476	15,525	43,001
15,436											
Vict^s. Comm^rs. 159	3,590	19,352	40,451	9,495	49,946	- - -	- - -	- -	40,451	9,495	49,946
Transport Board 167											
Vict^s. Comm^rs. 1,118											
Pay^r. Genl. - 5,400											
Sick & Hurt Comm^rs. - 8	103	6,629	29,971	10,206	40,177	- - -	- - -	- -	29,971	10,206	40,177
Vict^s. Comm^rs. 1,620											
Pay^r. Genl. - 8,606	2,418	12,644	22,870	142,647	165,517	Vict^s. Com^s. 3,674	1,500	5,174	26,544	144,147	170,691
Vict^s. Comm^rs. 153											
Pay^r. Genl. - 8,000	1,576	9,729	68,094	7,326	75,420	- - -	20,057	20,057	68,094	27,383	95,477
Vict^s. Comm^rs. 150	7,236	7,386	89,760	9,385	99,145	- - -	- - -	- -	89,760	9,385	99,145
333	7,714	8,047	105,165	15,354	120,519	- - -	- - -	- -	105,165	15,354	120,519
1,919	2,791	4,710	164,909	26,588	191,497	- - -	- - -	- -	164,909	26,588	191,497
- - - - -	160	160	90,520	6,666	97,186	- - -	- - -	- -	90,520	6,666	97,186
Vict^s. Comm^rs. 10	565	575	53	14,169	14,222	- - -	- - -	- -	53	14,169	14,222
43	4,896	4,939	24,395	6,510	30,905	- - -	- - -	- -	24,395	6,510	30,905
71,553	38,461	110,014	693,693	299,546	984,239	3,968	24,545	28,513	697,661	315,091	1,012,752

BILLS of EXCHANGE drawn in INDIA, are not included above.

1800-1.	1801-2.	1802-3.	1803-4.	1804-5.	1805-6.	1806-7.	1807-8.	1808-9.	1809-10.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
100	—	—	—	—	—	—	—	—	—
998	776	581	612	540	803	616	632	622	625
100	50	—	—	—	—	—	—	—	—
1,198	826	581	612	540	803	616	632	622	625

being carried to Freight and Demorage, and Charges Extraordinary in that Account, and £. 266. Amount returned for Over-payments.

in the Annual Account.

in - ditto.

Bills of Exchange, in the Annual Account, and £. 450. being included for Diſcount and Intereſt on Bills.

(Errors excepted.)

Chas Cartwright,
Acc^t. Genl.

Appendix, No. 39.

AN ACCOUNT, diſtinguiſhing the various Heads contained under the Head of Charges General in the year 1809-10.

	£.	s.	d.
Buildings	2,197	10	—
Commiſſion for Supra-Cargoes	3,498	3	10
Raiſing Recruits and Cadets	862	7	4
Fees paid to King's Officers	2,400	8	1
Diſburſements of Warehouſe-keepers	135,083	6	7
Diſburſements of Officers of the Houſe	74,247	17	6
Tradeſmen's Bills for the Houſe and Warehouſes	51,959	4	5
Law Charges	1,688	16	8
Rents, Wharfage, and landing Goods	3,464	—	2
Stores at Deal, &c.	59	17	6
Charges of Packets overland	4,493	14	6
Military Fund	14,051	3	—
Preſents and Gratuities (excluſive of Poplar)	3,601	17	—
Directors' Gratuities	7,600	—	—
Salaries to Officers of the Houſe and Warehouſes	60,949	15	11
Commiſſioners for the Affairs of India	16,000	—	—
Charges Extraordinary	111,226	8	4
Cadets at Woolwich, &c.	6,721	14	9
Royal Eaſt India Volunteer Regiments	28,552	6	10
Organzine Silk	5,917	8	—
Charges on examining Goods previous to Sale	1,148	7	6
Annuitants and Penſioners	40,406	6	10
Stamps	559	3	11
Eaſt India Dock Company	6,682	1	—
Eaſt India College	23,791	9	10
Eaſt India Military Seminary	21,601	3	9
Sundry Charges	1,108	12	—
Clerk to the Committee of Stud	2,700	—	—
D° Government Troops and Stores	900	—	—
	633,473	5	3
Deduct,			
Sundries charged the Proprietors in Private Trade Accounts (£. 5,031 5 7)			
Intereſt on Loans more received than paid (£. 1,003 16 5)	6,035	2	—
£.	627,438	3	3

East India Houſe,
10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acc^t. Genl.

Appendix, No. 40.

AN ACCOUNT, ſhewing the Amount actually paid by the Eaſt India Company, for Intereſt on Annuities, Dividends on their Capital Stock, and Intereſt on the Bonded Debt reſpectively, from the year 1793-4 to the year 1809-10, diſtinguiſhing each year.

	Intereſt on Annuities.	Dividends on Stock.	Intereſt on Bonds.	TOTAL
	£.	£.	£.	£.
1793-4 - -	62,636	565,518	122,346	750,500
1794-5 - -	69	619,643	83,013	702,725
1795-6 - -	- - - -	643,707	78,466	722,173
1796-7 - -	- - - -	621,485	53,793	675,278
1797-8 - -	- - - -	629,791	49,234	679,025
1798-9 - -	- - - -	640,892	69,701	710,593
1799-1800 - -	- - - -	634,523	78,635	713,158
1800-1 - -	- - - -	626,531	86,958	713,489
1801-2 - -	- - - -	628,149	76,255	704,404
1802-3 - -	- - - -	632,786	72,524	705,310
1803-4 - -	- - - -	626,627	80,885	707,512
1804-5 - -	- - - -	624,807	80,655	705,462
1805-6 - -	- - - -	629,327	126,458	755,785
1806-7 - -	- - - -	627,682	142,748	770,430
1807-8 - -	- - - -	627,308	146,003	773,311
1808-9 - -	- - - -	627,006	216,427	843,433
1809-10 - -	- - - -	631,063	248,633	879,696
£.	62,705	10,636,845	1,812,734	12,512,284

Mem.—The ſeveral Rates of Intereſt paid on the Bond Debt in the above period have been as under:—Viz.

At £. 4 per Cent. per Ann. from 1793-4 to 30th June 1796.
5 - d° - - from 30th June 1796 to 30th June 1804.
3½*d.* per Cent. per Diem, from 30th June 1804 to 30th September 1806;
and has continued without further variation at £. 5 per Cent. per Ann. from 30th September 1806.

(Errors excepted.)

Eaſt India Houſe,
the 10th of March 1812.

Chas Cartwright,
Acct. Genl.

Appendix, No. 41.

EXTRACT of Minutes of Court of Directors, dated 20th January 1795.

THE Solicitor reported to the Court, that the Appeal in the Chinſurah Cauſe was heard on Saturday laſt, before the Lords of Council for Prize Cauſes; when, after full argument, their Lordſhips were pleaſed to affirm the order of the Judge of the Admiralty, as to his opinion that the Goods contracted for at the time of the capture of Chinſurah, for the Dutch Inveſtment to Europe, remaining in the hands of the Manufacturers or at the Factories diſtant from Chinſurah, were to be conſidered as a part of the Goods ſeized and taken at the ſurrender of the Town and Fort of Chinſurah, and to be accounted for to the Captors of Chinſurah; but that the Company is entitled to be allowed all their Advances and Charges on ſuch Goods;—and referred the cauſe back to the Court below to ſettle the Account.

Appendix, No. 42.

An ACCOUNT of the Rate of Freight at which Ships were engaged for India and China, Outward Seasons 1796 and 1810.

—Season 1796.—

Ships of 800 Tons, for India.

	Rate per Ton. £.	s.	d.
Average Peace Freight, for Chartered Tonnage, payable to the Owners	22	13	10
D° War d° d° including difference of Seamen's Wages	19	19	1
£.	42	12	11
Expense of Lascars, borne by the Company	—	6	2
£.	42	19	1

Mem.—The Premium of Insurance on the Sums the Company agreed to pay, whether the Ships arrived in safety or not, amounts to 18*s.* 4*d.* per Ton, and is not included in the above Account.

Ships of 1,200 Tons, for China.

	£.	s.	d.
Average Peace Freight, for the Chartered Tonnage, payable to the Owners	17	19	1
D° War d° d° including difference of Seamen's Wages	20	—	7
£.	37	19	8
Expense of Lascars, borne by the Company	—	6	2
£.	38	5	10

Mem.—The Premium of Insurance on the Sums the Company agreed to pay, whether the Ships arrived in safety or not, amounts to 18*s.* 5*d.* per Ton, and is not included in the above Account.

An ACCOUNT of the Rate of Freight at which Ships were engaged for India and China, Outward Season 1810.

Ships of 800 Tons, for India.

1st Voyage.

	£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners	18	18	7
D° War d° d°	19	14	7
Extra Expense of Building d°	5	10	—
Difference of Seamen's Wages d°	1	12	—
£.	45	15	2
Expense of Lascars, borne by the Company £. 1 — —			
Tonnage and Dock Duties, d° — 13 2			
	1	13	2
£.	47	8	4

2d, 3d, 5th, 6th, 8th, and 9th Voyages.

			Rate per Ton. £.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			18	18	7
D° War d°			17	16	8
Difference of Seamen's Wages			1	12	—
		£.	38	7	3
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties d°	— 13 2				
			1	13	2
		£.	40	—	5

4th and 7th Voyages.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			18	18	7
D° War d°			23	8	3
Difference of Seamen's Wages			1	12	—
		£.	43	18	10
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties d°	— 13 2				
			1	13	2
		£.	45	12	—

Average of all the Voyages.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			18	18	7
D° War d°			19	17	11
Difference of Seamen's Wages			1	12	—
		£.	40	8	6
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties d°	— 13 2				
			1	13	2
		£.	42	1	8

Mem.—The Premium of Inſurance on the Sums the Company agreed to pay, whether the Ships arrived in ſafety or not, amounts to £. 3. 7. 6. per Ton, and is not included in the above Account.

Mem.—There being no 800 Ton Ship on her firſt Voyage this Seaſon, the Peace Freight has been taken on an average of the whole of the Ships.

Ships of 1,200 Tons, for China.

1ſt Voyage.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			17	15	—
D° War d°			19	14	7
Extra Expenſe of Building			6	—	—
Difference of Seamen's Wages			1	12	—
		£.	45	1	7
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties d°	— 13 2				
			1	13	2
		£.	46	14	9

2d, 3d, 5th, 6th, 8th, and 9th Voyages.

			Rate per Ton. £.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			17	15	—
D° War d°			16	15	4
Difference of Seamen's Wages			1	12	—
		£.	36	2	4
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties - d°	— 13 2				
			1	13	2
		£.	37	15	6

4th Voyage.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			17	15	—
D° War d°			21	19	10
Difference of Seamen's Wages			1	12	—
		£.	41	6	10
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties - d°	— 13 2				
			1	13	2
		£.	43	—	—

7th Voyage.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			17	15	—
D° War d°			21	19	10
Expenſe of Doubling			3	—	—
Difference of Seamen's Wages			1	12	—
		£.	44	6	10
Expenſe of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties - d°	— 13 2				
			1	13	2
		£.	46	—	—

Average of all the Voyages.

			£.	s.	d.
Average Peace Freight for the Chartered Tonnage, payable to the Owners			17	15	—
D° War d°			19	5	2
Difference of Seamen's Wages			1	12	—
		£.	38	12	2
Expense of Laſcars, borne by the Company	£.1 — —				
Tonnage and Dock Duties - d°	— 13 2				
			1	13	2
		£.	40	5	4

Mem.—The Difference of Seamen's Wages payable to the Owners, and the Expenſe of Laſcars and Tonnage and Dock Duties borne by the Company, for Ships engaged for India and China, Outward Seaſon 1810, have been taken by Eſtimate.

East India Houſe,
5th March 1812.

W. Raincock,
Freight Acc^t.

Appendix, No. 43.

AN ACCOUNT of the Coſt and Outfit of a New Ship of 800 Tons and 1,200 Tons reſpectively, in the year 1796, for China and for India.

	Ship of 800 Tons			Ship of 1,200 Tons.		
	£.	s.	d.	£.	s.	d.
Amount for building the Hull, with Intereſt upon Money advanced to Builders - -	14,776	—	—	22,803	—	—
D° - - Coppering - - - - -	1,864	—	—	2,347	—	—
D° - - Maſtmaker - - - - -	1,195	—	—	1,437	—	—
D° - - Ropemaker - - - - -	3,000	—	—	3,990	—	—
D° - - Sailmaker - - - - -	1,320	—	—	1,546	—	—
D° - - Blockmaker - - - - -	340	—	—	426	—	—
D° - - Boatbuilder - - - - -	131	—	—	151	—	—
D° - - Cooper - - - - -	272	17	—	334	—	—
D° - - Kintledge - - - - -	655	10	—	1,040	5	—
D° - - Guns, Gunpowder and Shot - -	763	9	—	899	3	—
D° - - Anchors - - - - -	463	2	—	627	2	—
D° - - Proviſions - - - - -	3,139	3	—	3,912	15	—
D° - - Boatſwain's, Carpenter's, Gunner's, Steward's, Cook's and Surgeon's Stores -	966	19	—	1,018	8	—
D° - - Owner's, Commander's, and Over-ſeer's Diſburſements - - - -	1,117	1	—	1,253	7	—
£.	30,004	1	—	41,785	—	—

East India Houſe,
22d February 1812.

Joſeph Boulderſon,
Maſter Attendant.

Appendix, No. 44.

AN ACCOUNT of the Coſt and Outfit of a New Ship of 800 Tons and 1,200 Tons reſpectively, in the year 1810, for China and for India.

	Ship of 800 Tons.			Ship of 1,200 Tons.		
	£.	s.	d.	£.	s.	d.
Amount for building the Hull, with Intereſt upon Money advanced to Builders - -	22,390	—	—	33,585	—	—
Amount for Coppering - - - -	3,121	14	—	3,913	17	—
D° - - Maſtmaker - - - -	2,620	—	—	3,909	—	—
D° - - Ropemaker - - - -	4,068	—	—	5,888	—	—
D° - - Sailmaker - - - -	2,400	—	—	3,000	—	—
D° - - Blockmaker - - - -	485	—	—	610	—	—
D° - - Boatbuilder - - - -	190	—	—	220	—	—
D° - - Cooper - - - - -	551	14	—	666	13	—
D° - - Kintledge - - - - -	706	18	—	1,058	10	—
D° - - Guns, Gunpowder and Shot -	1,398	4	—	1,625	11	—
D° - - Anchors - - - - -	534	4	—	818	—	—
D° - - Proviſions - - - - -	4,234	14	—	5,271	1	—
D° - - Boatſwain's, Carpenter's, Gunner's, Steward's, Cook's and Surgeon's Stores -	1,474	5	—	1,641	17	—
D° - - Owner's, Commander's, and Over-ſeer's Diſburſements - - - -	1,586	2	—	1,917	10	—
£.	45,760	15	—	64,124	19	—

East India Houſe,
22d February 1812.

Joſeph Boulderſon,
Maſter Attendant.

Appendix, No. 45.

SALE AMOUNT of Privilege and Private Trade Goods, ſold at the Eaſt India Company's Sales, 1793-4 to 1809-10; diſtinguiſhing India and China.

	PRIVILEGE TRADE.		PRIVATE TRADE.		TOTAL.	
	India.	China.	India.	China.	India.	China.
	£.	£.	£.	£.	£.	£.
1793-4 -	181,710	- - -	441,929	258,981	623,639	258,981
1794-5 -	469,879	- - -	373,868	209,715	843,747	209,715
1795-6 -	409,787	- - -	458,541	321,107	868,328	321,107
1796-7 -	678,749	- - -	274,812	220,594	953,561	220,594
1797-8 -	646,747	- - -	293,160	264,994	939,907	264,994
1798-9 -	881,662	- - -	448,061	300,236	1,329,723	300,236
1799-1800	1,747,139	- - -	370,808	219,033	2,117,947	219,033
1800-1 -	1,566,972	- - -	546,419	268,701	2,113,391	268,701
1801-2 -	1,724,217	- - -	268,427	312,081	1,992,644	312,081
1802-3 -	2,586,581	- - -	456,052	469,731	3,042,633	469,731
1803-4 -	1,860,734	- - -	315,303	366,208	2,176,037	366,208
1804-5 -	1,853,050	- - -	570,986	352,778	2,424,036	352,778
1805-6 -	1,722,972	- - -	728,110	331,070	2,451,082	331,070
1806-7 -	1,028,762	- - -	424,846	267,507	1,453,608	267,507
1807-8 -	1,931,685	- - -	617,876	238,122	2,549,561	238,122
1808-9 -	797,229	- - -	520,603	476,621	1,317,832	476,621
1809-10	1,129,408	- - -	433,275	353,418	1,562,683	353,418
Total - £.	21,217,283	- - -	7,543,076	5,230,897	28,760,359	5,230,897

The amount under the head of Privilege Trade comprehends the Trade granted to Individuals by the Stipulations of the Act of 1793; the amount ſtated as Private Trade, is the Indulgence granted by the Company to the Commanders and Officers of each Ship. The amount of which Tonnage is as under:

	INDIA SHIPS. Tons.	Feet.		CHINA SHIPS. Tons.	
Commander - -	30	32	- - - -	38	
Chief Mate - -	6	16	- - - -	8	
Second Mate - -	4	32	- - - -	6	
Third Mate - -	2	16	- - - -	3	
Purſer - - -	2	16	- - - -	3	
Surgeon - - -	4	32	58Ts. 32Ft. - -	6	73 Tons.
Surgeon's Mate -	2	16	- - - -	3	
Fourth Mate - -	1	24	- - - -	2	
Fifth Mate - -	—	32	- - - -	1	
Boatſwain - - -	—	32	- - - -	1	
Gunner - - -	—	32	- - - -	1	
Carpenter - - -	—	32	- - - -	1	

Beſides which, it is cuſtomary to allow the Commanders and Officers an additional quantity of 30 Tons as Extra Indulgence, to be ſtowed in parts of the Ship wherein the Company's Cargo is not permitted to be ſtowed, and provided the Commander has not refuſed any part of the Goods intended to be ſhipped on the Company's account.

Extra Ships are allowed at the rate of 5 per Cent. on the Chartered Tonnage.

The Commanders and Officers of the Company's Ships have on many occaſions diſpoſed of the Tonnage allotted them by the Company, to Private Merchants of India: to whatever extent this may have taken place, it has afforded the Private Trader an opportunity of remittances in addition to the amount ſpecifically ſtated under Privilege Trade.

The Company's Charge upon the Imports from India is £.3 per Cent. on the groſs Sale Value; the Company's Duty on all Private Goods imported from China, excepting Tea, China Ware, and Lacquered Ware, is 7 per Cent. China Ware and Lacquered Ware pay 9 per Cent.; in regard to the article of Tea, a ſmall quantity is allowed to be imported, chargeable with the Duty of 7 per Cent. but if this quantity is exceeded, the Duty is augmented to £.17 and in ſome caſes to £.37 per Cent.

Eaſt India Houſe,
10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acc^t. Genl.

Appendix, No. 46.

ACCOUNT of the Tonnage of Privilege Goods exported and imported to and from India, in pursuance of the Act of Parliament of 1793, to 1810 inclusive; the Freight which has been charged Individuals; the Freight paid by the Company for the same; and the Loss they have sustained thereon.

Seasons.	Tons Outward.	Tons Homeward.	TOTAL.	Freight and Demorage paid by the Company.	Tons Outward.	Tons Homeward.	TOTAL.	Freight received by the Company.	Loss to the Company thereon.	Profit to the Company thereon.	Tonnage occupied by the Company Outward, for which no Freight was paid.
				£.				£.	£.	£.	
1795 - -	51	2,365	2,416	89,890	51	2,365	2,416	58,676	31,214	- - -	4,819
1796 - -	31	4,395	4,426	90,407	31	4,395	4,426	82,633	7,774	- - -	2,771
1797 - -	160	5,213	5,373	87,853	160	5,213	5,373	90,377	- - -	2,524	2,707
1798 - -	488	3,841	4,329	113,000	488	3,841	4,329	93,630	19,370	- - -	5,227
1799 - -	58	673	731	19,430	58	673	731	15,639	3,791	- - -	5,821
1800 - -	287	8,154	8,441	195,552	287	8,154	8,441	186,829	8,723	- - -	9,938
1801 - -	19	3,487	3,506	73,880	19	3,487	3,506	72,549	1,331	- - -	5,207
1802 - -	372	2,075	2,447	71,242	372	2,075	2,447	48,015	23,227	- - -	4,921
1803 - -	1,094	2,838	3,932	67,608	1,094	2,838	3,932	43,973	23,635	- - -	4,660
1804 - -	1,503	6,665	8,168	158,513	1,503	6,665	8,168	109,738	48,775	- - -	6,000
1805 - -	3,719	4,235	7,954	131,576	3,719	4,235	7,954	91,263	40,313	- - -	6,329
1806 - -	2,582	2,534	5,116	105,038	2,582	2,534	5,116	78,660	26,378	- - -	5,291
1807 - -	2,783	9,743	12,526	319,378	2,783	9,743	12,526	214,291	105,087	- - -	13,506
1808 - -	2,306	4,201	6,507	174,135	2,306	4,201	6,507	137,393	36,742	- - -	9,896
1809 - -	4,501	4,298	8,799	150,620	4,501	4,298	8,799	140,507	10,113	- - -	8,220
1810 - -	1,789	5,727	7,516	174,872	1,789	5,727	7,516	147,108	27,764	- - -	8,119
TOTAL -	21,743	70,444	92,187	2,022,994	21,743	70,444	92,187	1,611,281	414,237	2,524	103,432

Profit - - - -		2,524
Total Loss - - -	£.	411,713

Mem.—The Ships which arrived Season 1795, were the first which imported Privilege Goods under the Act of Parliament of 1793.

The Expense incurred by the Company on account of Lascars, is not included in the above; it may be taken, per Estimate, at about 9*s.* 3*d.* per Ton, or £. 32,580.

The Tonnage of Privilege Goods imported on India-built Ships, and on which no Freight was either paid or received by the Company, having been laden by the Merchants on their own account, may be taken, per Estimate, at about 56,780 Tons; viz.

	SHIPS.	TONS.
1795 - - - - - - -	—	—
1796 - - - - - - -	1	485
1797 - - - - - - -	1	1,271
1798 - - - - - - -	—	—
1799 - - - - - - -	11	9,973
1800 - - - - - - -	3	2,369
1801 - - - - - - -	9	7,977
1802 - - - - - - -	11	8,604
1803 - - - - - - -	14	10,341
1804 - - - - - - -	1	785
1805 - - - - - - -	—	—
1806 - - - - - - -	1	565
1807 - - - - - - -	—	—
1808 - - - - - - -	—	—
1809 - - - - - - -	8	6,130
1810 - - - - - - -	9	8,280
TOTAL - -	69 Ships.	56,780 Tons.

East India House,
10th March 1812.

W. Raincock,
Freight Accomptant.

Appendix, No. 47.

FURTHER DOCUMENTS RESPECTING THE PRIVATE TRADE.

[This is a SUPPLEMENT to the Appendix, and forms a separate Paper.]

Appendix, No. 48.

Appendix, No. 48.

Appendix, No. 48.

AN ACCOUNT of the NE[T] PROCEEDS of the EAST INDIA Company's SALES of Goods at Home; with the Duties and Allowances arising from PRIVATE TRADE, and all other Profits of the said Company, in *Great Britain*; after providing for the Payment of Bills of Exchange [d]rawn by the said Company, as the same have become due; and for the Current Payment of other Debts Interests, and other Outgoings and Expenses of the said Company (their Bond Debt, always excepted);—from the Year 1793 to the present time;—distinguishing each Year; and specifying, HOW much of the said Net Proceeds [h]as been applied, in each Year, in payment, First, of a Dividend of £. 10 per centum per annum of the Capital Stock of the said Company; Secondly, of £. 500,000 per annum for the reduction of the Company's Debt in India to the Sum of £. 7,000,000 Sterling; Thirdly, of a Sum of £. 300,000 per annum into the Receipt of His Majesty's Exchequer; and, Fourthly, in further reduction of the said Company's Debts, in India and at Home; in augmentation of the said Company's Dividend; in providing a Sum of £. 12,000,000 as a Guarantee Fund for the Company's Capital Stock; and what Surplus thereof after [s]uch Payments afore-mentioned have been paid into His Majesty's Exchequer, and placed to the account of the Consolidated Fund, as the Property of the Public in full right, according to the words and provisions of the Act 53 George III. cap. 52. Section 111.

RECEIPTS.

	Sales of Company's Goods.	Salt Petre to Board of Ordnance.	Charges and Profit on Private Trade.	Indigo Guarantees.	Amount on Quarter.	Produce received from India.	Guarantees, for Stores, Recruits, Troops, and Ships fold.	Chelsea[n] Cash.	Loyalty Loan.	Bullion from China.	TOTAL RECEIPTS.
	£.	£.	£.	£.	£	£.	£.	£.	£.	£.	£.
1793-4 -	4,189,436	-	93,840	-	49,613	-	-	-	-	-	4,332,911
1794-5 -	3,611,468	124,110	614,419	-	58,107	-	-	-	-	-	4,408,163
1795-6 -	6,131,834	60,000	148,117	-	34,227	34,500	-	-	-	-	6,408,678
1796-7 -	6,230,077	-	138,037	-	36,116	110,000	-	-	19,143	-	6,533,373
1797-8 -	3,946,498	140,115	113,808	-	38,227	-	-	330,128	-	317,383	4,886,160
1798-9 -	7,064,404	-	137,188	-	38,216	6,000	209,039	-	-	411,424	7,866,271
1799-1800	7,909,849	91,647	102,569	23,767	38,216	24,420	200,000	-	-	-	8,390,468
1800-1 -	3,589,849	20,000	133,468	-	38,216	-	-	-	-	-	3,781,533
1801-2 -	6,336,136	60,000	135,985	-	38,216	1,342	40,987	-	20,051	-	6,732,334
1802-3 -	6,670,427	-	270,474	-	38,227	1,000	-	-	24,000	-	6,934,128
1803-4 -	5,483,304	40,000	176,387	-	38,220	-	4,000,000	-	17,674	-	9,709,579
1804-5 -	5,730,133	-	80,133	-	38,227	18,424	-	-	-	-	5,867,583
1805-6 -	6,259,150	20,000	172,600	-	38,227	8,240	4,000,000	-	-	-	10,498,217
1806-7 -	7,020,362	160,000	163,483	-	38,227	17,310	4,000,000	-	-	-	11,399,382
1807-8 -	6,860,671	120,000	139,441	-	38,227	833	169,388	-	-	-	7,329,360
1808-9*	5,785,931	160,000	171,163	-	38,227	-	(*) 800,000	-	-	-	6,955,321
1809-10 -	6,094,411	119,079	103,683	-	38,227	18,000	1,500,000	-	-	-	7,873,400
1810-11 -	5,888,570	180,000	92,894	-	38,227	-	(*) 800,000	-	-	-	7,199,691
	5,888,570	180,000	92,894	-	38,227	-	(*) 800,000	-	-	-	7,199,691
£.	115,610,205	1,245,689	2,853,251	23,767	565,452	73,738	5,850,027	330,128	1,727,122	1,134,400	129,334,619

(*) For the purchase of Hemp.

PAYMENTS.

	Cuftoms.	Freight and Demurrage.	Goods and Stores exported.	Bills of Exchange. India.	Bills of Exchange. China.	Bullion Exported.	Charges General.	Government for Troops, &c.	Chelsea[n] Cash.	Sundry Purchases of Tea, Raw, &c.	Interest on Annuities and Bonds.	Indigo Contractors.	Cuftoms of Ports of Arrival and Regift. of Tonnage.	Payments on Loyalty Loan.	Pay to Officers on Furlough.	Captains of Ships wages, &c.	TOTAL PAYMENTS.	Surplus Receipts.	Surplus Payments.	Dividends on Stock.	Bills of Exchange, Indian Debt.	Government for Particulars.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
1793-4 -	622,731	877,114	1,273,209	170,646	113,206	110,158	469,443	-	367	-	284,582	15,180	-	-	-	-	3,536,149	1,026,762	-	363,518	1,006,637	236,602	1793-4.
1794-5 -	560,634	503,164	806,771	1,016,602	802,830	469,393	27	269,156	-	-	416,056	83,011	27,216	-	-	-	3,656,149	1,026,762	-	363,518	1,006,637	236,602	1794-5.
1795-6 -	670,830	1,000,000	1,417,623	435,941	671,464	263	634,664	(*) 50,000	100,000	54,667	284,466	101,483	-	-	-	-	4,067,972	1,026,762	-	624,243	932,023	236,602	1795-6.
1796-7 -	670,830	1,000,000	1,417,623	435,941	671,464	263	634,664	(*) 50,000	100,000	54,667	284,466	101,483	-	-	-	-	4,067,972	1,026,762	-	624,243	932,023	236,602	1796-7.
1797-8 -	560,643	481,253	1,301,203	(*) 6,250	674,484	201,886	831,431	(*) 250,000	100,000	50,536	53,763	6,199	40,800	200,000	-	6,500	3,820,253	805,698	-	611,483	338,771	-	1797-8.
1798-9 -	560,643	481,253	1,301,203	104,113	674,484	201,886	831,431	(*) 250,000	100,000	50,536	53,763	6,199	40,800	200,000	-	6,500	3,820,253	805,698	-	611,483	338,771	-	1798-9.
1799-1800	782,173	1,150,131	2,010,870	253,074	66,239	269,703	1,220,185	250,000	-	65	49,234	6,694	89,045	1,635,000	23,203	38,621	8,621,893	768,576	-	629,791	370,753	-	1799-1800.
1800-1 -	700,133	1,531,317	2,078,198	353,067	830,048	230,485	1,230,892	250,000	-	-	69,002	6,758	85,752	-	17,161	25,716	8,621,893	768,576	-	629,791	370,753	-	1800-1.
1801-2 -	700,133	1,531,317	2,078,198	353,067	830,048	230,485	1,230,892	250,000	-	-	69,002	6,758	85,752	-	17,161	25,716	8,621,893	768,576	-	629,791	370,753	-	1801-2.
1802-3 -	707,888	1,151,889	2,918,221	330,685	630,301	201,648	1,160,402	250,000	-	-	84,938	188	-	-	48,621	86,350	8,621,893	768,576	-	629,791	370,753	-	1802-3.
1803-4 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1803-4.
1804-5 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1804-5.
1805-6 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1805-6.
1806-7 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1806-7.
1807-8 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1807-8.
1808-9*	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1808-9.
1809-10 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1809-10.
1810-11 -	1,029,487	1,670,473	2,683,358	834,818	390,811	829,967	1,160,123	250,000	-	-	74,353	6,317	-	-	45,218	64,214	9,635,869	805,570	-	629,249	475,290	-	1810-11.
£.	9,260,883	15,033,576	24,150,222	6,374,641	25,730,382	30,353,398	8,094,930	9,413,693	200,000	210,460	21,101,222	58,469	230,611	1,835,000	1,402,146	515,190	117,709,312	15,620,040	2,606,571	11,284,671	8,305,451	708,806	

(*) Cape of Good Hope.

(*) Charge the trading Seamen for Government.

(*) Bullion, on account of Hemp.

ABSTRACT.

Total Receipts - - - - - - - - -	£. 121,541,619
Total Payments - - - - - - - - -	107,789,312
Surplus Receipts - - - - - - - -	13,742,107
Dividends on Capital Stock - - - - - - - -	11,266,371
Remaining Surplus Receipts - - - - - - - -	£. 2,475,736

THE Dividends on the Company's Capital Stock are at the rate of £. 10. 10. per cent. per annum, viz. £. 10 per cent. according to the Provision of the 111th Section of the Act of the 53d, and 10s. per cent. the greatest Division of the Company's Separate Fund, agreeable to the 112th Section of the same Act. No augmentation of Dividend has taken place; no payment has been made towards providing a Sum of £.12,000,000 as a Guarantee Fund for the Company's Capital Stock; and no Surplus has been paid into His Majesty's Exchequer, on account of the Consolidated Fund.

EAST INDIA HOUSE, 29th March 1811.

(Errors excepted.)

Chas. Cartwright, Acct. General.

Appendix, No. 49.

STATEMENT, ſhewing the Deficiency of Funds to make the Payment into His Majeſty's Exchequer, directed by the Act 33d George III. cap. 52. Section 111. from the year 1793-4 to the year 1809-10 incluſive; calculated from the Account of Net Proceeds ordered to be printed 29th March 1811.

1793-4	Deficiency, March 1794	£. 557,393
1794-5	Surplus Payment	326,158
	Deficiency, March 1795	£. 883,551
1795-6	Surplus Receipt	229,865
	Deficiency, March 1796	£. 653,686
1796-7	Surplus Payment	374,514
	Deficiency, March 1797	£. 1,028,200
1797-8	Surplus Payment	224,108
	Deficiency, March 1798	£. 1,252,308
1798-9	Surplus Receipt	1,158,831
	Deficiency, March 1799	£. 93,477
1799-1800	Surplus Payment	414,726
	Deficiency, March 1800	£. 508,203
1800-1	Surplus Receipt	410,271
	Deficiency, March 1801	£. 97,932
1801-2	Surplus Payment	498,369
	Deficiency, March 1802	£. 596,301
1802-3	Surplus Receipt	350,994
	Deficiency, March 1803	£. 245,307
1803-4	Surplus Payment	839,670
	Deficiency, March 1804	£. 1,084,977
1804-5	Surplus Payment	1,318,036
	Deficiency, March 1805	£. 2,403,013
1805-6	Surplus Receipt	131,606
	Deficiency, March 1806	£. 2,271,407
1806-7	Surplus Payment	341,753
	Deficiency, March 1807	£. 2,613,160
1807-8	Surplus Payment	1,584,254
	Deficiency, March 1808	£. 4,197,414
1808-9	Surplus Receipt	154,805
	Deficiency, March 1809	£. 4,042,609
1809-10	Surplus Payment	324,435
	Deficiency, March 1810	£. 4,367,044

Appendix, No. 50.

AN ACCOUNT of the PROFIT eſtimated to ariſe on the Goods in Warehouſe in England, on the 1ſt of March 1793 and on the 1ſt March 1810.

	CHINA.		INDIA.
1793.	£.		£.
Coſt	1,930,000		410,000
Cuſtoms	46,000		174,000
Freight	655,000		139,000
Charges of Merchandize	175,000		45,000
£.	2,806,000		768,000
Sale Amount	3,506,000		908,000
Profit £.	700,000		140,000
1810.			
Coſt	1,743,000		1,134,000
Cuſtoms	2,000		53,000
Freight	818,000		498,000
Charges of Merchandize	230,000		87,000
£.	2,793,000		1,772,000
Sale Amount	4,612,000		1,753,000
Profit £.	1,819,000	Loſs £.	19,000

East India Houſe,
10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 51.

STATEMENT accounting for the Balance of the Concerns of the East India Company, between 1792-3 and 1808-9 Abroad, and between 1793-4 and 1809-10 at Home, computed at the Sum of £. 11,020,566.

		£.	£.	£.
	TERRITORIAL or POLITICAL.			
3d Report, App^x N° 11.	Surplus Charge in India	5,078,015		
Ibid. N° 17.	Expenses of Ceylon and Eastern Islands, not included in Charges	1,661,345		
Ibid. N° 18.	Payment to Creditors of Nabob of Arcot, in India	1,058,953		
Ibid. N° 19.	D° to D° of Rajah of Tanjore, D°	64,044		
Appendix N° 22.	D° to D° of Nabob of Arcot, at Home	10,960		
Ibid.	D° to D° of Rajah of Tanjore, D°	225,056		
		8,098,373		
	Deduct,			
2d Report p. 63.	Supplies to Bencoolen, Prince of Wales Island, St. Helena, &c. stated below	2,817,146		
		5,281,227		
	Add,	£.		
3d Report, App^x N° 46.	Territorial Charges paid at Home, included in Charges	6,482,125		
Appendix N° 52.	D° D° not included in Charges	354,729		
1st Report, App^x N° 4.	Net Disbursement of His Majesty's Pay-masters General for Troops serving in India, with Interest, after deducting the Amount suspended	2,818,149		
		9,655,003		
		14,936,230		
	Deduct,			
3d Report, App^x N° 17.	Amount repaid by His Majesty's Government in England	8,212,372		
Appendix N° 52.	D° D°	1,331,963		
		9,544,335		
	Deduct,			
1st Report, App^x N° 4.	Interest allowed on the Repayments in Cash £. 841,900			
Ibid.	Profit on Spices 131,136	973,036		
		8,571,299		
	TOTAL TERRITORIAL OR POLITICAL		£.	6,364,931
	DOUBTFUL as to part TERRITORIAL or COMMERCIAL.			
3d Report, App^x N° 22.	Losses on Consignments from Port to Port in India	873,403		
Ibid. 23.	Losses at the several Presidencies, not included in the Charges	461,428		
		1,334,831		
Appendix N° 22.	Paid on Participation of the Public	500,000		
Ibid.	Seamen raised for Government	47,000		
	Loss on Loyalty Loan	107,878		
3d Report, App^x N° 10.	Interest on postponed Bills	120,963		
Appendix N° 34.	Paid Owners of Rice Ships	110,595		
		886,436		
	Supplies to Bencoolen, Prince of Wales Island, &c.	2,817,146		
	Deduct,			
Appendix N° 53.	Supply to St. Helena, included in next Article	131,406		
		2,685,740		
Report page 453.	Charges and Losses at St. Helena adjusted	1,046,653		
	TOTAL DOUBTFUL		£.	5,953,660
3d Report, App^x N° 25.	Increase of DEAD STOCK in India, by Purchases there or Consignments from England			862,992
Appendix N° 21.	D° at St. Helena			58,698
	Carried forward			13,240,251

			£.	£.	£.
	Brought forward - -		- - -	- - -	13,240,281
	COMMERCIAL—Chiefly computed.				
Appendix - N° 22.	Amount received on Sales of Company's Goods, &c. - -		103,353,633		
	Deduct,				
D° - - - N° 25.	Amount of the Sales within the period -	102,737,954			
Report - - p. 425.	Left due in 1810 - - - - - -	258,351			
		102,479,603			
Appendix - N° 56.	Sale of Rice and Wheat, the Amount being settled with Government, and included in Appendix, No. 24. - - - - -	123,818			
D° - - - N° 55.	Sale of damaged and refuse Saltpetre and Alkali saved at Shadwell, the Net Loss from the Fire being stated separately below -	50,115			
			102,653,536		
				700,097	
	PROFIT on SALES of GOODS.				
Appendix - N° 25.	India, as computed - - - - - -	5,262,540			
	Deduct,				
D° - - - N° 26.	Difference of Rate of Exchange on Bills, although doubtful if not in part chargeable to the Territories - - - - -	520,799			
			4,741,741		
D° - - - N° 25.	China, as computed - - - - - -	16,692,852			
	Deduct,				
D° - - - N° 10.	Difference of Rate of Exchange on Bills -	996,434			
			15,696,418		
			20,438,159		
D° - - - N° 22.	Charges and Profit on Private Trade - -	2,440,937			
Ibid. - - - - - -	Interest on Annuities - - - - - -	629,225			
			3,070,162		
Report - - p. 422.	Net Profit at China - - - - - -		454,524		
Appendix - N° 36.	Profit on Sale of Export Goods in India -		837,940		
			24,800,785		
	Deduct,				
1st Report, Appx N° 4.	Profit on Spices, paid to Government - -	423,395			
Appendix - N° 30.	Loss on Saltpetre delivered to Board of Ordnance, as estimated - - - - -	436,689			
			860,084		
			23,940,701		
3d Report, Appx N° 12.	Commercial Charges in India, not added to the Invoices - - - - - - -		2,916,279		
				21,024,422	
	Customs:				
Appendix - N° 22.	Amount paid - - - - - - -	6,239,008			
D° - - - N° 25.	Proportion charged on Goods, £.5,819,478				
D° - - - N° 30.	D° - - - D° - on Saltpetre 10,252				
	£. 5,829,730				
Appendix - N° 23.	Left due in 1810 (exclusive of Tea Duties) - - - 127,890				
		5,701,840			
			537,168		
	Freight:				
D° - - - N° 22.	Amount paid in England - - -	23,645,283			
D° - - - N° 34.	paid in India - - - -	890,639			
D° - - - N°34(a.)	Debited to Owners for short Deliveries, &c.	499,621			
		25,035,543			
	Deduct,				
D° - - - N° 23.	Value remaining in Increase of Imprefs, &c. paid to Owners - - - -	326,190			
		24,709,353			
D° - - - N° 25.	Proportion charged on Goods, £.19,610,275				
D° - - - N° 30.	D° - - - on Saltpetre 1,086,049				
3d Report, Appx N° 46.	Included in Political Charges 1,854,133				
Appendix - N° 54.	Paid Owners of lost Ships - 508,961				
	£. 23,059,418				
D° - - - N° 23.	Due in 1810 - - - 336,200				
		22,723,218			
			1,986,135		
	Carried forward - - - - £.		2,523,303	21,724,519	13,240,281

			£.	£.	£.
	Brought forward		2,523,303	21,724,519	13,240,281
Appendix - N° 22.	Remuneration to Captains of Ships worn out		355,190		
Ibid. - - - - -	Payments to Almshouſes at Poplar in Exceſs of Receipts		29,620		
	Charges General,	£.			
Ibid. - - - - -	Amount paid - - - - - -	11,602,500			
	Deduct,				
Appendix - N° 28.	Value remaining - - - - -	1,513,341			
		10,089,159			
D° - - - N° 25.	Proportion charged on Goods £. 5,135,409				
D° - - - N° 30.	D° - - D° on Saltpetre 96,576				
D° - - - N° 54.	Salvage paid to Owners - - 28,265				
3d Report, Appx N° 46.	Included in Political Charges - 3,232,813				
		8,493,063	1,596,096		
	Loſſes.				
3d Report, Appx N° 7.	On Outward-bound Cargoes - - -	559,675			
Ibid. - - N° 47.	On Homeward-bound D° - - -	1,371,788			
Appendix - N° 54.	Freight paid to Owners of loſt Ships - -	508,961			
Ibid. - - - - -	Salvage paid to Owners - - - -	28,265			
Appendix - N° 55.	Fire at Shadwell - - - - -	74,804			
			2,543,493		
				7,047,702	
	Net Amount of COMMERCIAL PROFITS - -			14,676,817	
Appendix - N° 22.	Dividends on Stock and Intereſt on Bonds - - - - -			12,512,284	
	Remaining Surplus COMMERCIAL PROFITS - - -				2,164,533
	Difference - - -				11,075,758

Amount to be accounted for - - - -	£. 11,020,566
Difference above ſhewn - - - - -	11,075,758
Exceeds the Sum to be accounted for, by -	£. 55,192

Appendix, No. 52.

ACCOUNT, shewing the Amount of the Claims of the East India Company upon the Public, on account of Advances and Supplies furnished in England, which were liquidated in the year 1797; also those admitted by the Select Committee of the House of Commons in 1808; distinguishing the part thereof included in the Charges of the said Company in England, from the part not so included.

	CLAIMS admitted.			Included in Charges General or Freight.	Not included in Charges General or Freight.	
	Principal.	Interest.	TOTAL.		Principal.	Interest.
ACCOUNT, 1797.	£.	£.	£.	£.	£.	£.
Rice and Wheat, Freight, &c. -	187,709	—	187,709	113,228	74,481	—
Expedition to Cape of Good Hope, Paſſage, Freight, Supplies, &c.	110,672	6,886	117,558	71,477	39,195	6,886
D° - - Mauritius - - -	41,802	6,921	48,723	41,802	—	6,921
Paſſage of Troops to Weſt Indies -	42,531	—	42,531	42,531	—	—
Demorage, Britannia - - -	7,598	—	7,598	7,598	—	—
Board of Ordnance, for Small Arms	112,425	8,668	121,093	—	112,425	8,668
St. Helena, Bills - - - -	4,913	—	4,913	—	4,913	—
Total Account, 1797 - £.	507,650	22,475	530,125	276,636	231,014	22,475
ACCOUNT, 1808.						
Mauritius, Demorage - - -	31,510	19,465	50,975	31,510	—	19,465
Cape - - - D° - - - -	86,110	44,464	130,574	86,110	—	44,464
Manilla, Freight, &c. - - -	121,456	58,062	179,518	121,456	—	58,062
Egypt, Bills, &c. - - - -	76,736	16,299	93,035	76,736	—	16,299
Ceylon, Freight - - - -	20,000	—	20,000	20,000	—	—
Paſſage of Troops, &c. to Cape, &c.	115,964	32,057	148,021	115,964	—	32,057
Cargo, &c. of Britannia - -	149,811	18,035	167,846	30,000	119,811	18,035
Bills, Regiment de Meuron - -	32,000	21,084	53,084	—	32,000	21,084
D° from Canton, for Eaſtern Iſlands	7,784	2,070	9,854	—	7,784	2,070
Total Account, 1808 - £.	641,371	211,536	852,907	481,776	159,595	211,536
Deduct Repayment, Manilla - -	35,880	15,189	51,069	—	35,880	15,189
NET TOTAL, 1808 - £.	605,491	196,347	801,838	481,776	123,715	196,347
GRAND TOTAL - £.	113,141	218,822	1,331,963	758,412	354,729	218,822

East India Houſe,
the 10th March 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 53.

AN ACCOUNT of Supplies from Bengal, Madras and Bombay, to the Iſland of St. Helena, from the year 1792-3 to the year 1808-9 inclusive.

	£.	
1792-3 - - - - - - -	8,706	received.
1793-4 - - - - - - -	2,266	
1794-5 - - - - - - -	3,602	
1795-6 - - - - - - -	3,439	
1796-7 - - - - - - -	9,923	
1797-8 - - - - - - -	7,504	
1798-9 - - - - - - -	6,081	
1799-1800 - - - - - - -	9,012	
1800-1 - - - - - - -	4,264	
1801-2 - - - - - - -	13,537	
1802-3 - - - - - - -	11,597	
1803-4 - - - - - - -	15,679	
1804-5 - - - - - - -	5,278	
1805 6 - - - - - - -	10,034	
1806-7 - - - - - - -	7,092	
1807-8 - - - - - - -	10,239	
1808-9 - - - - - - -	20,565	
Total Net Supply -	£. 131,406	

East India Houſe,
7th April 1812.

(Errors excepted.)

Wm Wright,
Auditor of India Accounts.

Appendix, No. 54.

AN ACCOUNT of the Sums paid by the East India Company, for Freight and Salvage to the Owners of loft Ships, from the year 1793-4 to the year 1809-10 inclufive, diftinguifhing each year.

		FREIGHT paid Owners.	SALVAGE.
		£.	£.
1793-4	Princefs Royal	3,927	—
	Pigot	5,127	—
1795-6	Triton	4,482	—
	Boyd	1,628	—
	Neptune	1,472	—
	Ocean	19,213	—
	Prince Frederick	3,648	—
	Indian Trader	1,368	—
	Thomas	1,756	—
	Royal Charlotte	2,708	—
1797-8	Edmund and George	1,372	—
	Zephyr	1,144	—
	Lion	3,048	—
	Martha	1,624	—
	Auſpicious	1,616	—
1798-9	Princefs Amelia	4,714	—
	Raymond	4,605	—
	Woodcot	4,721	—
	Creſcent	—	4,712
	Britannia	—	4,164
	Caſtor	—	481
	Earl Fitzwilliam	5,003	—
	Henry Addington	6,300	—
1799-1800	Queen	11,363	—
	Kent	11,420	—
	Earl Talbot	16,912	—
1802-3	Hindoſtan	11,300	—
	Comet	5,787	—
	Cullands Grove	1,440	—
	Lord Nelſon	—	18,908
	Admiral Aplin	8,036	—
1803-4	Princefs Charlotte	10,978	—
	Prince of Wales	9,430	—
1804-5	Earl Abergavenny	19,058	—
	Brunſwick	21,264	—
1805-6	Lady Burges	19,221	—
	Warren Haſtings	18,425	—
	Fame	8,000	—
	Ganges	24,797	—
	Skelton Caſtle	9,416	—
1807-8	Travers	7,990	—
	Walpole	8,471	—
1808-9	Britannia	60,729	—
	Admiral Gardner	16,138	—
	Lord Nelſon	14,442	—
	Experiment	7,178	—
	Glory	6,583	—
	Calcutta	14,463	—
	Bengal	14,339	—
	Jane Ducheſs Gordon	14,451	—
	Lady J. Dundas	14,508	
	Europe	14,398	—
	Streatham	14,502	—
	Aſia	14,446	—
	£.	508,961	28,265

East India Houſe,
10th March 1812.

(Errors excepted.)

Cha. Cartwright,
Acc^t. Genl.

Appendix, No. 55.

ACCOUNT of LOSS ſuſtained by the Company on SALT PETRE conſumed by Fire at Shadwell in 1795.

Total Coſt and Charges of Salt Petre conſumed and damaged at the Fire, including the Coſt of the Building - - - - -	£. 124,919
Deduct,	
Received for the Sale of the damaged and refuſe Salt Petre and Alkali - - - - - - - - - - - -	50,115
Net Loſs - - - -	£. 74,804

Eaſt India Houſe,
the 7th April 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

Appendix, No. 56.

SALE Amount of RICE and WHEAT, imported by the Company, the Loſs upon which was made good by Government.

1796-7 - - - - - -	£. 83,078
1797-8 - - - - - -	35,970
1798-9 - - - - - -	3,905
1799-1800 - - - - - -	865
	£. 123,818

Eaſt India Houſe,
the 7th April 1812.

(Errors excepted.)

Chas Cartwright,
Acct. Genl.

SUPPLEMENT

To the Appendix *to the* Fourth Report *from the* Select Committee *on the* Affairs of The East India Company.

Appendix, No. 47.—(Private Trade.)

Ordered, by The House of Commons, *to be printed*, 13 & 22 *April* 1812.

LIST OF SUPPLEMENT REFERRED TO.

(No. 1.)

Papers printed by Orders of 15 & 18 *June* 1801; *Ordered to be Reprinted* 13 *April* 1812; *viz.*

No. I.—Copy of the PAPERS concerning the Trade between India and Europe; printed by Order of the Court of Directors of the India Company; and laid before the Court of Proprietors of India Stock, on the 28th of May 1801 - - - - - - page 3.

(1.) A Letter from the Right Honourable Henry Dundas to the Chairman; dated the 2d April 1800 - - - - - - - - - - - - - ibid.

(2.) Report of the Special Committee, to whose Consideration the Letter from Mr. Dundas was referred - - - - - - - - - - - - 8.

(3.) Minutes of the Court of Directors of the 4th February 1801, containing the Resolutions of the Special Committee, adopted by the Court - - - - - 26.

(4.) A Letter from the Right Honourable Henry Dundas to the Chairman; dated the 21st March 1801 - - - - - - - - - - - - - 29.

(5.) A Letter from the Governor General to the Court of Directors; dated Fort William, the 30th September 1800, and received Over-land the 2d March 1801 - - - 31.

(6.) Second Report of the Special Committee - - - - - - - - 39.

No. II.—Copy of the PARAGRAPHS lately transmitted by the Directors of the East India Company to the Commissioners for the Affairs of India, as intended to be sent out to the Governor and Council of Fort William, on the Subject of the Trade by British Subjects between India and Europe; together with the Answer returned by the said Commissioners - 48.

No. III.—Copy of the PROCEEDINGS of a General Court of Proprietors of India Stock, held on the 28th May 1801; together with the Result of the Ballot on a Question then adopted, 55.

No. IV.—Copy of a MEMORIAL from the Directors of the East India Company to the Lords of the Treasury, dated 7th May 1797, on the Subject of regulating the Duties on East India Goods; together with Copies of the Papers thereunto annexed - - - - - 57.

East India House, the 15th June 1801. } W. RAMSAY, Secretary.

No. V.—PAPERS presented from the Commissioners for the Affairs of India: —Viz.

(1.) MEMORIAL of Merchants, Agents for Persons residing in the East Indies, to the Right Honourable the Commissioners for the Affairs of India, &c. - - - - 63.

(2.) An Account Shewing the Number of India-built Ships, that sailed from the Port of London, on their Returning Voyage to Bengal, and the other British Settlements in the East Indies, from June 1799 to August 1800; with an Account of their Cargoes shipped for India, and of their Disbursements during their Stay in England - - - - - 68.

(3.) Memorial of the Merchants and principal Agents in England, for Persons residing in the East Indies, to the Right Honourable the Lords Commissioners of His Majesty's Treasury, dated in May 1797, setting forth the Advantages that would arise from lowering the Duties on East India Goods - - - - - - - - - - - - - 70.

(4.) Memorial of the Merchants, Buyers of Goods at the East India Company's Sales for Exportation, to the Right Honourable the Lords Commissioners of His Majesty's Treasury, dated 31st May 1797, stating their entire Acquiescence in the Reasonings contained in the Memorial of the Court of Directors - - - - - - - - - - - - 72.

(5.) Judgment of the Court of King's Bench, 21st November 1798, in the Case of *Wilson versus Marryat*, establishing the Right of American Vessels to trade circuitously to the British Settlements in the East Indies, though their Exports from India are to be carried direct to some Port of the United States - - - - - - - - - - 73.

(6.) Judgment of the Court of Exchequer, 6th May 1799, delivered by Lord Chief Justice Eyre, affirming the Judgment of the Court of King's Bench - - - - 74.

(No. 2. to No. 14.)—MINUTES of EVIDENCE, &c.—*Viz.*

Examination of John Innes, Esq. 6 die Maii 1809 - - - - - - - page 79.

Examination of - - D° - - 9 die Maii 1809; with Account annexed - - - 80.

Examination of Richard Campbell Bazett, Esq. 11 die Maii 1809; with Document annexed - 85.

Examination of - - - D° - - - - 13 die Maii 1809; with Document referred to; 89.

Examination of Henry Trail, Esq. 15 die Maii 1809 - - - - - - - - 92.

Examination of Henry Fawcett Esq. - D° - with Document annexed - - - 93.

Examination of John Bebb, Esq. 18 die Maii 1809; with Three Documents annexed - 96.

Examination of - - D° - - 20 die Maii 1809 - - - - - - - - 99.

Letter from - - - D° - - to the Chairman of the Committee, dated 26th May 1809, in Explanation of his Evidence of the 20th - - - - - - - - - 102.

Examination of John Woolmore, Esq. 25 die Maii 1809 - - - - - - 103.

Examination of - - - D° - - - 27 die Maii 1809; with Two Documents annexed - 106.

Examination of Grant Allen, Esq. 1 die Junii 1809 - - - - - - - - 109.

Examination of William Bell, Esq. - - D° - - - - - - - - - - 110.

(No. 15. to No. 30.)—VARIOUS;—*Viz.*

(No. 15.) Letter from William Ramsay, Esq. dated 24th January 1810; with, OBSERVATIONS of the Chairman and Deputy Chairman of the East India Company, upon the Evidence given before the Committee upon the Subject of Private Trade with India; and an Appendix - - - - page 111.

(No. 16.) Letter from John Innes, R. C. Bazett, H. Fawcett, and H. Trail, Esqrs. dated 10 April 1810; with REMARKS on the above "Observations" - - 172.

(No. 17.) Extract Minutes of Secret Court of Directors, held 17th November 1801 - 195.

(No 18.) Note from Mr. Ramsay to Mr. Creevey, dated 13th November 1806; with, REPORT of Committee of Shipping on Private Trade Rates of Freight - 196.

(No. 19.) Note from Chairman of the East India Company to Mr. Creevey, dated 24th December 1806 - - - - - - - - - - - - - 198.

(No. 20.) Letter from Messrs. Bruce & Co. and others, to the Court of Directors of the East India Company, dated 27th May 1808; with ACCOUNTS annexed - - 199.

(No. 21.) Letter from Messrs. Colvins, Bazett, & Co. and others, to the Board of Trade at Fort William, Bengal, dated 23d November 1807 - - - - 204.

(No. 22.) MEMOIR on the Private Trade to and from India; April 1806 - - 205.

(No. 23.) MEMORIAL of Merchants, Agents, and others engaged in the Export Trade from Calcutta to the Port of London, to the Governor General in Council at Bengal; dated Calcutta, 20th November 1807 - - - - - 242.

(No. 24.) Letter from Messrs. Bruce & Co. and others, to the Commissioners for the Affairs of India, dated 12th May 1808; with an Appendix - - - - 245.

(No. 25.) Letter from George Holford, Esq. to Messrs. Bruce & Co. and others; dated 30th May 1808 - - - - - - - - - - - - - 254.

(No. 26.) Separate Letter from Court of Directors to Governor General in Council at Bengal, relative to Customs; dated 6th November 1807 - - - - - 255.

(No. 27.) Separate Letter from Court of Directors, to Governor General in Council at Bengal, on same Subject; dated 3d August 1808 - - - - - - - 256.

(No. 28.) An Account of the Quantity of Cotton Wool imported into Great Britain, from 1804 to 1808; also an Account of the Quantity of Cotton Wool imported from the United States of America, and from Louisiana, in the same period - 260.

(No. 29.) Copy REPORT from the Committee of the Court of Directors, on Warehouses; approved in Court, 31st May 1809 - - - - - - - - ibid.

(No. 30.) Extract Proceedings of the Board of Trade at Fort William in Bengal, 3d and 6th November 1807 - - - - - - - - - - - 264.

No. I.

Copy of the PAPERS concerning the TRADE between INDIA and EUROPE.

(1.)

LETTER from the Right Honourable HENRY DUNDAS to the Chairman of the East India Company; dated 2d April, 1800.

Somerset Place, 2d April, 1800.

SIR,

THE Subject of this letter is the question of Private Trade and India-built Shipping, on which I am anxious to lay my sentiments before the Court, in order to attract their early attention to a decision upon it; believing that from the state in which the question is now left, much mischief results to the Interests, both of the East India Company and of the Public at large.

I feel the more anxious to come forward on this subject, because it is impossible for me not to observe a shyness on all hands to come to the discussion: and I am not surprized at it; because, so far as my reading or observation goes, there never was any question where those who differ upon it went into such opposite extremes, as those have done who have taken an active part in the agitation of it. This very circumstance emboldens me to step forward in the manner I am now doing; because it being my lot to agree in the extreme of none of the opinions which have been held out to the public consideration, I am the more likely to suggest some proper medium between those extremes, which may bring together the discordant sentiments which are entertained upon it.

In the first place, I set out with disclaiming being a party to those opinions which rest upon any general attack of the monopoly of the East India Company, either as to the Government or Commerce of India. My sentiments, in that respect, remain exactly the same as they were when I moved the renewal of the Charter in 1793; and, if any thing, I am still more confirmed in the principles I brought forward at that time. That a direct interference by Government in the affairs of India is necessary for their stability and uniformity, I am more and more convinced; but that the ostensible form of Goverment, with all its consequent extent and detail of patronage, must remain as it now is, I am persuaded will never be called in question by any but those who may be disposed to sacrifice the freedom and security of our Constitution to their own personal aggrandizement and ill-directed ambition. I remain equally satisfied as to the propriety of continuing a Monopoly of the Trade in the hands of the East India Company. Those who maintain the reverse, appear to me to be misled by general theories, without attending to the peculiar Circumstances of the Trade they are treating of. Viewing it even as a mere Commercial question, I believe this proposition to be a sound one; and if the Trade were laid open, the supposed advantages thence arising are at best very problematical, and would certainly be very precarious and short lived. It is, however, totally to forget the question, to treat it as a mere Commercial one. The same principles which prove the necessity of the present form and mode of Indian Government, evince the necessity of the Monopoly of Trade. The Government and the Trade are interwoven together, and we have only to recur to a very recent experience to learn the immense advantages which have flowed from that connection of Government and Trade. By the Commercial Capital of the Company at home, acting in connection with the public Revenues under their administration abroad, they have mutually aided and administered to the wants of each other, and the result has been the fortunate achievement of those brilliant events, upon the success of which depended the existence of the Government, the Territorial Wealth, and the Trade of India.

You will observe, Sir, that it is not my intention at present, to argue those topics at large; but merely to state the principles I hold upon such topics, as may appear to be connected with the subject I wish to bring more particularly under your consideration.

With the same view, it is, that I find it necessary to say a few words upon the subject of what is called the Shipping Interest of the East India Company. Upon that subject, there seems to be a greater abuse of terms, and a more palpable confusion of ideas, than upon almost any other part of this complicated question; in so far as any person is loud in declaiming against the abuse of that great interest being confined exclusively to a few hands, who, by such a monopoly, might have it in their power to dictate such terms as they pleased to the East India Company. On the subject of Freights, I am as prepared as any

man to join in crying down that abuse. But I am equally adverse to the sentiments of those who contend, that the great interest of the Company's Trade is to be left to the chance of the Market at large; and that the extent of the Freight is either wholly, or primarily, to be the exclusive object of the Company's attention. I am decisively of opinion, that both on views of public policy and commercial security, the same description of ships should be continued in the Company's service, built under the same inspection and regulations, fitted and found, in every circumstance, in the same respectable way they have hitherto been; and though every partiality and lavish extravagance is to be avoided, a Freight fully adequate to secure those advantages ought not to be churlishly withheld. To what extent of Shipping of this description the Company ought to go, will be the subject of more minute discussion in a subsequent part of this Letter.

Having, I trust, made myself distinctly understood on those leading points, I proceed next to state, what I hold to be equally uncontrovertible, that although the Legislature has, for the wisest purposes, given a Monopoly of Trade to the East India Company, it is a monopoly attended with these two material circumstances.

1st. That the exportable Produce of India exceeds what at present the Capital of the East India Company is capable of embracing.

2d. That the Monopoly of the East India Company does not rest on principles of Colonial exclusion: for the trade, to and from India, is open to the subjects of other countries in amity with Great Britain. We must therefore accurately attend to the considerations which naturally result from those last-mentioned circumstances.

If it be true, that the Trade to be carried on by the East India Company must, of necessity, be limited by the Extent of their Capital, the natural question is, What is to become of the remainder of it? Is it to be left exclusively to Foreign Nations, or is the monopoly of the Company to be so modified in the exercise of it, as to open this Surplus Market to the Capital of British Subjects. This is a mere question of policy, to be decided on principles of expediency and sound discretion, upon a due attention to all the Considerations which enter into the discussion of it. And although nothing could be more invidious and impolitic, than to attempt to apply the principles of Colonial exclusion to other independent Nations; nothing certainly can be more just or natural, than, that those Nations who trade to India, should trade there on their own Capitals; and that the Capital of the British Subjects, resident in India, should be brought home to this country, in the manner most beneficial to their own Interests, and to that of the Mother Country, where it is desirable all that Capital should ultimately settle. This Proposition then clearly points out the true appropriation of the surplus Produce of India. When I state this, I am at the same time free to declare, that I totally disapprove of attempting to accomplish this by penal restrictive statutes. All such ever have been, and ever will be, nugatory, when resorted to for such a purpose. Trade never can be regulated or directed by any other certain rule than the interest of those concerned in it. But it is so much the interest and natural bent of a British subject, to send his fortune to that country which gave him birth, and where he means to close his days, that nothing but the most unnatural and impolitic restraints can suggest to him a desire to do otherwise.

But obvious as this principle may appear to be, it requires accurate attention in the application of it to the subject in question. If I am asked whether, in stating this principle, I mean that the Trade to and from India, in the common use of the terms, ought to be free and open to all His Majesty's subjects in India? I answer distinctly in the negative. The nature of the India manufacture, and the immemorial habits of the manufacturers, exclude the practical application of so indefinite a principle to the Export Trade from India. The manufacture of the finer and more valuable fabrics of India, have always been produced by advances from the Government, or Individuals, for whose behoof those fabrics are manufactured; and if the dealing with those manufacturers was to be laid open to the uncontrouled competition of every individual, the consequence would be a boundless scene of confusion and fraud; and, ultimately, the ruin of the manufacturers themselves. It is unnecessary for me to detail this part of the subject at any length, because it is so clearly and ably explained in a Letter from Lord Cornwallis to the Court of Directors, dated 1st November 1788, that I have only to refer you and the Court to the careful perusal of it: the whole of it is worthy of your serious attention, but Paragraphs 24 to 31 inclusive, are those to which I particularly refer, as bearing on the present question. It is not the purpose of the present Letter to point out, what the precise regulations ought to be; but it is obvious, that those employed in the agency of such a Trade, should be controuled by such regulations as may be requisite to secure both to the Company itself, and to other individuals, the full benefit of those advances they have made to the manufacturers of Indian fabrics.

It is immediately connected with the observations last offered, to consider by what agency is the Trade of individuals in India to be carried on? If this question was to be decided on the principles of an open and free Trade, the answer to the question would be, that every individual should send out, or employ, any Agent he thought best to manage his own business. But from what I have already stated on the former point, you will anticipate my opinion on this, namely, that no Agent should be employed in India, or permitted to reside there, except with the licence of the East India Company, and subject to the controul

troul of such Regulations as the habits, prejudices, and trade of the country, may render expedient. In addition to every other consideration, arising out of the peculiar nature of the trade and manners of the country, there is one decisive circumstance against the tolerance of every unlicensed adventurer in India. It would rapidly, though insensibly, lead to the settlement and colonization of the worst kind of adventurers taking root in that country, than which there could not be a more fatal blow to the permanence of the British power and pre-eminence in India. No principle ought ever to be tolerated or acted upon, that does not proceed on the basis of India being considered as the temporary residence of a great British establishment for the good government of the country, upon steady and uniform principles; and of a large British factory, for the beneficial management of its Trade, upon rules applicable to the state and manners of the country.

From these premises, the conclusion I draw is, that the surplus Produce of India, beyond what the appropriated Capital of the East India Company can bring home, should be considered as the means of transferring the fortunes of the Servants in India to Great Britain; and that the Commerce should be managed there, either by the parties themselves interested in it, or by their agents acting under the licence, and subject to the controul and regulations of the East India Company.

The question which naturally follows is, by what mode of conveyance is that Trade to be brought home? I answer, by the India-built Shipping. Upon the policy and beneficial tendency of this measure, I have only to refer you to the unanimous opinion of all your ablest servants in India, who have, from time to time, and in the most explicit terms, pointed out to you the expediency of this indulgence, both with a view to a just attention to the interests of your Servants in India, and with a view to make Britain the great emporium of the Trade of Asia. Indeed nothing has hindered your Servants abroad, sanctioned by the express advice of your Board of Trade, from acting upon these principles at different times, but the great quantity of unemployed Shipping sent out by the East India Company. I trust henceforward you will see the wisdom of desisting from such a wasteful system. If you fix the Capital you mean to apply to Investment, and accurately direct your Servants to provide that Investment, there can be no occasion for any extra Shipping. Your Investment and Shipping will correspond accurately together, and your Commerce be systematically conducted. I mean, in a separate Letter, to treat of what the Amount of that Investment ought to be, and what are the means by which it is to be provided. At present I mean only to state, that whatever the regular Investment is, it ought to be brought home in the regular home-built Ships, to which I have referred in the beginning of this Letter. If any accident shall befal any of those Ships in their outward passage, or if any circumstances exist to render it expedient for you to bring home Gruff Goods, or any other articles of commerce from India, a discretion should be left with your Governments abroad to supply that deficiency from the Shipping to be found in India. But it ought to be adopted and adhered to as an invariable rule, that the regular Shipping to be sent from this country, should be in exact proportion to the amount of the Investment expected Home.

When I am thus adding the concurrence of my opinion to the weight of authority which the proposition derives from the unanimous sentiments of your most intelligent Servants in India, I am only adhering to the principles I detailed when I moved the renewal of your Charter in 1793. It was upon an application of those principles that the provision was made in the Act of Parliament, directing the East India Company to appropriate 3000 Tons annually to the Private Trade to and from India. Although I proposed that measure, I should be uncandid if I did not fairly acknowledge that experience has proved it to be inadequate to the purposes for which it was intended. If the object had been only to try an experiment how far individuals were not more competent to the Export of British produce and manufactures, than the East India Company, no other objection would lie against the measure, except what may be supposed to arise from the dearness of Freight, at which the East India Company could afford to give Shipping of that description. But in so far as the provision went to secure the transfer of the capital of our Servants in India to this Country, through the medium of Trade, it is clearly ascertained, that the measure was a nugatory one. I need not enter into an explanation of the reasons, for they are so distinctly and unanswerably stated, both in the correspondence of your Board of Trade at Bengal, and in the Memorials presented by the Merchants at Calcutta to your Supreme Government in India, that I have only to refer you to the perusal of these documents, in proof of the inutility of that provision in the Act of 1793.

I am therefore clear, that Clause in the Act ought to be repealed, and the Company relieved from the obligation it imposes upon them; and in place thereof, a power given to your Governments abroad to allow the British Subjects, resident in India, to bring home their funds to Britain in the Shipping of the Country. I see in the Records of the Company abroad, it is suggested, that those Ships should be contracted for by the Government, and re-freighted to the individuals. I don't exactly perceive what benefit arises from the Government having that kind of interference in the business; but if there is any good reason for it, there is not certainly any material objection against it. But it is material to attend to, and of course regulations will be made as to the time of sailing and other circumstances of detail, connected with the safe execution of the measure.

It may perhaps be objected, that this proposition is injurious to the regular Shipping of the East India Company, for the preservation of which system I have already given so decided an opinion.

The answer to this objection is twofold. First, in point of fact, it will not diminish their Shipping a single ton; for the East India Company would not, if the measure was not adopted, send out a single Ship more. They ought and will send out as much of the regular British-built India Shipping as is necessary to bring home the whole of their Investment, and they will act improvidently if they send out one ton more. The only effect of this measure not being adopted, would be to extend the Trade and Shipping of other nations, but in no respect to add to the regular Shipping of the East India Company.

In the next place, those interested in the regular Shipping of the East India Company, would do well to consider the benefits they already enjoy, in place of endeavouring to cramp and check the just pretensions of others. They ought to recollect the rapid progress they have made from the time of the commutation Act; and, above all, they ought to recollect, that it has always been considered as a very problematical question, how far, consistent with the National interests, so much of the Ship Timber of the country ought to be appropriated to its Commercial concerns, in the manner practised by the Builders of India Shipping. I am one of those who think there are reasons of public expediency, connected with the very interest on which the objection is founded, which ought to prevent any principle of that kind being inconsiderately acted upon. But one of the material grounds upon which I am disposed to think that the objection I have referred to ought to be well weighed, before it is given way to, arises from the reflection, that we have a National resource in India, which ought to lead to the reverse of any invidious or unjust discouragement being given to the Ship Building of India.

In some of the many speculations I have heard, and the publications I have perused on this subject, it is usual to ask, in a tone of complaint, if it is not unjust and unfair, that the Merchants and Shipping of this country, other than the Shipping of the East India Company, should be excluded from a participation of that Trade which is allowed to the Subjects of Foreign Nations?

The statement at first sight may appear plausible; but when examined to the bottom, it has no solidity. In truth, it is only another mode of objecting to the monopoly of the East India Company. If there are reasons of sound policy why the Legislature has decided that the Indian Trade should be carried on by a monopoly, it is because, viewing the interests of the Public as one aggregate, it is of opinion that those interests are best cared for by that mode of conducting the Trade. Those, therefore, who state this objection, being themselves part of that whole, are in common with the rest of His Majesty's subjects, reaping the benefit of that influx of National wealth and capital which the East India Trade, so conducted, brings into the National stock. They cannot, therefore, more than others, because their occupation happens to be that of Merchants or Ship Owners, complain of being injured by the means which the wisdom of Parliament has devised for introducing that flow of wealth into the Kingdom.

The case is totally different with regard to the subjects of Foreign Nations. They are not the objects of the care of the British Legislature; neither are their interests at all in the view of its provisions. They reap no benefit, but the reverse, from the growing wealth and prosperity of the British Empire; and therefore are, in no respect, on a footing of comparison with any of the subjects of this country, to whom the restraints of the Company's Charter, for the reasons already assigned, do with perfect propriety apply.

It is quite a separate question, how far it would be right to hold our Indian possessions upon principles of colonial Monopoly? and it would be deviating from the strict matter of the objection, to enter into that discussion in this place. It is sufficient, in point of fact, to observe, in answer to the Merchants and Ship Owners, that is thought expedient for the interests of the Empire at large, that the East India possessions should not be regulated on the principles of colonial exclusion; and, therefore, no part of the subjects of Great Britain can be permitted to set up a separate interest of their own, against that general policy. If the Colonial principle was to be applied to the Indian territories, it would not advance, by one step, that separate interest set up by the Merchants and Ship Owners to whom I now refer.

Another turn is given to this objection, in the mouth of the same objectors; and, it is asked, Why, at least, should not the Merchants and Ship Owners, subjects of His Majesty, resident in Britain, have the same indulgences which are contended for by His Majesty's Subjects resident in India? The answer is plain and conclusive, that, in contending for this indulgence to the British Subjects resident in India, I am contending for a material National interest, which is no other than this, that their Fortunes, Capitals created in India, should be transferred from that country to this, in a manner most beneficial for themselves, and the Kingdom at large, in place of being transferred through the medium of commerce by Foreigners, and thereby adding to the wealth, capital, and navigation of Foreign countries.

There is not a single circumstance in which this applies to the case of Merchants in this country. It might be proved, if necessary, that the only effect of giving such an indulgence to the Merchants resident in this Country, would be a temptation to withdraw a part of the capital of the country from a more profitable trade, and more beneficial application of it, in order to divert it to another trade, less profitable to themselves, and less beneficial to the Public. Without therefore, one single reason, either of private justice or public policy, it would be introducing a rival Capital in India against the Remittance Trade of the East

India

India Company, and in competition likewise with those Individuals, whose Capitals, by the proposed indulgence, it is wished to transfer to Great Britain.

It is argued, that the extension of this indulgence to the British Merchants would be an additional encouragement to the export of British Manufactures. I need only observe, that the argument proceeds on an erroneous view of the subject: The Export Trade to India can never be extended in any degree proportionate to the wealth and population of the Indian Empire; neither can the returns upon it be very profitable to Individuals. Those who attend to the manners, the manufactures, the food, the raiment, the moral and religious prejudices of that Country, can be at no loss to trace the Causes why this proposition must be a true one. The importance of that immense Empire to this Country is rather to be estimated by the great annual addition it makes to the wealth and capital of the kingdom, than by any eminent advantages which the Manufacturers of the country can derive from the consumption of the Natives of India. I do not mean to say, that the Exports from this Country to India have not been very considerably increased of late years; and I make no doubt, that from recent circumstances, they may be still considerably increased. But the prospect, from the causes I have already referred to, must always be a limited one; and I am positive, that the Shipping and exertions of the East India Company, joined to the returned Cargoes of those Ships, who bring home the Private Trade of India, is more than adequate to any present or future increase of Export Trade, that this Country can look to upon any rational ground of hope.

In this view, therefore, the British Merchants are equally mistaken, in supposing that there is any national interest implicated in their attempt to break in upon the Monopoly of the Company, as they are in supposing that any material benefit would accrue to themselves individually.

In some of the collections of papers I have read upon the subject of Private Trade, I have observed a difference of opinion entertained, to what places in India it has been or ought to be allowed. I am at a loss to discover the grounds of this controversy. If individuals are to be allowed to bring goods from India in India Shipping, and to carry back goods to India in the same Shipping, I cannot see the ground for restraining them in coming from, or returning to any part in India.

In like manner, with regard to Agents, provided they are licensed by the Company, and subject themselves to the controul of the regulations which the Company may see cause to establish for the conduct of Agents in India, I see no reasons why those Agents may not be permitted to exercise their agency for behoof of their constituents in any of the territories of India. I state this with regard even to Agency exercised for behoof of Foreigners trading to India. It is clearly beneficial for the interests of India, in every point of view, that Foreigners should rather employ British Agents residing under the protection of the Company in India, than that these Foreign Nations should establish Agents of their own in any part of India. In the former case, they are under the controul of the Company, and bound to adhere to such rules as the Company may think proper to lay down for the conduct of Agency; but there can exist no such controul or restraint over the Agents of the other description.

With regard to the Agents to be employed at home to manage the Private Trade of Individuals from India, and to take care of their interest in the Cargoes of the returning Ships, I do not see the use of any interference by the Company. The great interest to be attended to on the part of the Company is, that no Goods come from India that are not deposited in the Company's Warehouses, and that the Goods so imported are exposed at the Company's Sales, agreeable to the rules prescribed for that purpose.

This Letter has extended to a length far beyond what I intended or expected; but I was desirous to have my opinion, on all the points connected with the subject, distinctly understood; and I shall less regret the trouble I have given you in the perusal of so long a Letter, if I shall be successful in calling your attention to a speedy and final decision of the question, which has been too long in discussion, from the very discordant opinions and opposite extremes which have appeared in the agitation of it.

I have the honour to be, Sir,

Your most obedient humble Servant,

HENRY DUNDAS.

The CHAIRMAN of the East India Company.

(2.)

REPORT of the SPECIAL COMMITTEE, to whose Consideration the Letter from Mr. Dundas was referred.

I.

YOUR Committee have proceeded to the discussion of the subject referred to their consideration, under a deep impression of its great importance, not only in itself, but as involving a variety of important interests and relations. The preceding agitation of it had led the individuals now forming Your Committee, in common with the other Members of the Court, to regard it with very serious attention; and they have since endeavoured, in some measure, to qualify themselves for the performance of the task assigned to them, by diligent enquiry and reflection; seeking to obtain from all the sources of information within their reach, a comprehensive knowledge of facts and opinions relating to this subject, and fairly to appreciate their nature and import, that thus they might be assisted in forming intelligent and just conclusions.

With this design, Your Committee have perused a great variety of writings, which they will beg leave to class under distinct heads, referring to the margin for a more particular enumeration of them.

1st. A voluminous collection of Records of the Government General of Bengal, from the year 1785 to the year 1790, which contain numerous applications and proposals from the Free Merchants of that Presidency, and the other British Settlements, for indulgences and enlargements in the Private Trade between India and Britain; with the sentiments and proceedings of the Company's Commercial Servants and the Supreme Board, in relation to that and other subjects of Commercial Policy.

2d. Applications made directly to the Court here in behalf of the Free Merchants of India, and of the Merchants of London, for a systematic admission with Ships of their own, into the Commerce and Navigation between India and Great Britain, and for the indefinite extension of that Commerce; under which head may be ranked the motion brought forward last year in a General Court of Proprietors on this subject; without adverting particularly to works not immediately addressed to the Court, but calculated to influence the public mind respecting the conduct of the Company, and the extent and appropriation of the Indian Commerce, points which they profess to discuss.

3d. A letter from the Right honourable Henry Dundas to the Court of Directors, dated 2d April 1800, wherein he delineates the leading principles and views by which the Trade of the Company and of individuals from India, and the intercourse between that country and Great Britain, ought to be regulated.

Another letter, which the same Right honourable Gentleman was pleased to address to one of the Members of the Court, and now of Your Committee, in consequence of some observations which that Member had made on the question of enlarging the Private Trade from India.

In this great diversity of materials, Your Committee have before them the Merchants of India proposing their own objects, and the arguments which support them; they see also how far, and with what views for the public advantage, those objects were favoured by the Company's Governments abroad. The writings with which the cause of the Free Merchants has been seconded in this country, and the proposal which another set of Merchants in London have grafted upon it, display the vast consequences to which the principles and reasonings whereon Commercial enlargements in India have been urged, may be pushed both in theory and practice; the observation of which has suggested to Your Committee the necessity of previously examining, with care and foresight, the nature and tendency of every proposed innovation of the nature in question; since innovation once admitted, cannot easily be set aside, but rather has the property of acquiring, in every step it proceeds, an increased impulse towards further advancement.

In the letters from the President of the Board of Controul, Your Committee have the satisfaction of seeing the main outlines of Indian policy, traced with (as they conceive) equal energy and justness, and with a liberality which must command respect and applause. The propositions these letters contain for adjusting the objects and the limits of Private Trade will, both on account of the authority, and the public views from which they proceed, eminently engage the attention of your Committee; though it may previously be necessary to review distinctly the principles and opinions maintained in other quarters, respecting the Commerce and connexion between India and Britain.

In availing themselves of all these materials for the assistance of their judgment, it will be the duty of Your Committee to aim at ascertaining what, on the whole, will be for the true interest of the Company and that of the Nation, which, in their opinion, are not at variance with each other, but indeed the same; and as such they will be regarded in this Report.

Besides

Besides these numerous documents, Your Committee have received written opinions on the present subject from several of their own Members; for though in the Meetings of Your Committee the prominent parts of the question before them were discussed *vivâ voce*, and it may be hoped with general elucidation, yet as in a subject of so much complexity, it was not easy thus to introduce and keep in view every pertinent topic, with its due relation to the whole, it was agreed, that those Gentlemen who might be disposed to treat of the question at length, with its bearings and dependencies, should deliver their sentiments upon it in writing. The minutes noted in the Margin*, were in consequence brought forward; and Your Committee must beg leave to refer to them, as containing much supplementary detail, and larger illustrations of a variety of relative topics, than will well consist with the proper structure of such a Report, as in their opinion they ought to submit to the Court.

* sic. orig.

II. To avoid the confusion and indistinctness that might ensue from a diffusive treatment of all particulars, Your Committee conceive it should be their business, and it will accordingly be their endeavour, to present with clearness a succinct view of the great points on which the just decision of the present question depends, and of the conclusions which result from a fair consideration of them.

In order to execute this design, it will be expedient, as a preliminary, to take a short retrospect of the privileges which have been already conceded to Individuals in the Trade of India, with the reasons for which they were accorded; then to state the claims now advanced, and the grounds and principles, professed or implied, on which they stand; after which Your Committee will proceed to examine those grounds and principles, with the consequences to which they lead; and under this head will consider, among other things, what relates to the Commerce of British India with Europe and America, the amount of that Commerce, and its distribution to different Countries; the Indian Capital applicable to it; the share of it which Great Britain ought to attract to her own Ports; the nature of the ability which British India possesses for extending its produce and exports, and the policy of promoting, indefinitely, such an extension; which last point will lead to the consideration of the true principles of policy by which the dependency of India on Great Britain should be maintained, and the Commerce and intercourse between the two countries carried on.

The *facts* which, it is hoped, will thus be ascertained, respecting the actual state of the foreign Commerce of British India, and the manner in which any large augmentation of it is practicable, with the *principles*, political and commercial, which should regulate our Indian System, will, in the opinion of your Committee, constitute those great points by which the extent and the mode of any farther enlargements in favour of individuals should be governed and determined.

III. It may be proper to recollect, that the original source of the interest which British residents in India have obtained in the Trade between that Country and Europe, is to be traced to the Company's acquisition of territorial dominion in the East. Before that æra, the number of those residents is small; they were confined solely to commercial pursuits; and the few moderate fortunes which, in a slow course of years were to be remitted home, easily found a conveyance by the bills of the Company. The vast wealth which poured into the coffers of individuals, upon the ascendancy of the English Power in India, at the same time that their number, in consequence of this great change, rapidly increased there, soon overflowed the usual channel of remittance through the Company, who not having immediately adjusted their measures to the policy which this new situation of things ought to have dictated, had it been regarded as permanent, nor indeed being well able, at first, to invest in goods, even the great revenues which came into their own hands, many of the fortunes acquired by individuals found their way into Europe by Foreign channels; and these channels being once opened for the remittance of British property, have ever since continued to serve, in a greater or less degree, for the same end, though the modes have varied. Foreigners, at first, gave bills on Europe, for the money advanced them in India, with which money they purchased the Investments that carried on their Indian trade, and provided the funds for the payment of those bills; but in process of time, British resident Merchants, not confining themselves solely to the original object of paper remittance, became, clandestinely and unlawfully, parties in the trade carried on to Foreign Europe, and at length, as is supposed, in many adventures, the real though concealed principals; in which cases remittance was rather the medium of trade than the primary motive: so that they, in fact, came to stand in the place where Foreigners, who, first received the fortunes of British subjects for Bills on Europe, had stood; and thus was the monopoly of the Company grossly invaded, and the trade of Foreign Europe from India greatly carried on with British capital, which was an issue so little consonant to the protection and prosperity enjoyed by British residents through the government of the Company, that to trace it to its remote cause, is certainly not to make any sufficient apology for it. Prohibitions were enacted, but they did not prevent the continuance of it; and the example of laws, inefficient and disregarded, became a new evil. To remedy both these abuses, was one professed object of the Act of 1793, which renewed the Company's Charter; and it proposed to do this by abrogating the former prohibitory laws, and permitting British residents in India not only to act for Foreigners, but to export from thence, annually, a certain quantity of goods in the Company's ships. It was intended by this last new privilege, to furnish a legal and patriotic channel

for the trade, which the fortunes of British residents carried on from India to Foreign Europe, by admitting that trade directly into the Thames. It is true, that at the period here spoken of, large channels of remittance, by bills on the Company, were open; and it was sufficiently obvious, that British residents, who had been carrying on a traffick in violation of the laws and their engagements with the Company, had not thereby merited new privileges; but this consideration was absorbed in the national object of bringing a trade, which it was found difficult to suppress, immediately to our own Ports. Yet even in the way of establishing this privilege, the Free Merchants of India were regarded rather as secondary than as principal objects; for it was primarily conceded to the Manufacturers of Britain, who were allowed to send their productions in the Company's ships to India for sale, and to bring back the proceeds in Indian goods; and the permission to lade home such goods was then also extended to British subjects residing in India. But the Manufacturers have made so little use of it to the present day, that they need not be further considered in this privilege, which rests, therefore, almost wholly with the residents abroad. The extent of it was 3000 tons annually, with a proviso for the augmentation of this quantity, if such augmentation should be found necessary. Thus, for the first time, individuals were admitted, by law, into a participation of the trading privileges of the Company, by being allowed to send goods for sale in the Company's ships.

IV. In proceeding to an account of what the Free Merchants now demand, it is fair to state, that they do not appear ever to have been satisfied with the concessions of the Act of 1793. The causes of their discontent will presently be seen; and the measures they require, in the way of remedy, are, that they be allowed to send their own goods, on their own ships, from India to this Country, and, in like manner, to carry returns from this Country to India; in both cases taking a licence from the Company, dealing in the assortments of goods permitted by the Act of 1793, and passing all their imports here through the Company's Warehouses, to be sold at their sales; also to subject their ships to the general regulations of the Company, in respect to discipline on board, and the conduct of the navigation between India and Europe; but those ships to be dispatched at the periods chosen by the owners, without let or hindrance; to be allowed to trade from port to port in India; and even, instead of being freighted to the Company, and relet on the same terms, to the individuals chusing to lade goods on them, as has hitherto been usual in any cases of permission to private ships, to be left in this respect entirely between the owners and the shippers.

Some advocates here for the Free Merchants explicitly advance views of enlargement, which if they may be said to be virtually educible from the propositions of the Merchants, are nevertheless not avowed, and probably not intended by them. These advocates urge, in terms that seem to have no limit or qualification, the encouragement of British enterprize and capital in the trade of the East; and that British subjects, as such, and the Natives of our possessions, shall have such a freedom in the trade of India, as Foreign Europeans enjoy; that is, be permitted to send, at pleasure, to their own country, through the channel of the Company, their own goods and their own ships. They propose, moreover, that a regular conveyance, over land, for the speediest transmission of the correspondence of both, be furnished; and that the new system of enlargement, with every facility and encouragement, on the part of the Company and the State, be established by law. The Merchants in London have in more general terms proposed, that their ships shall, in like manner, be allowed to navigate to and from British India, carrying all such goods as the Company do not exclusively reserve for themselves.

V. The grounds and reasons on which the Free Merchants prefer the claims which have now been stated, are in substance these; First, in respect to the Company's ships, that the Tonnage accorded to them in those ships does not answer the design of the Legislature in granting it, and defeats the objects they must necessarily have in view as Merchants, because the rate of freight in the Company's ships is so extremely high, that many species of goods cannot bear it. Those ships also are, in consequence of the warlike and political operations, which make a part of the Company's system, so uncertain in the times of their arrival and departure, and subject to so many deviations in their voyages; the times, too, at which private goods are required to be ready for them are so inconvenient, and the whole quantity of Tonnage so limited, and so little adequate to the wants which may occasionally arise, that Merchants are exceedingly discouncerted and discouraged in forming their speculations, neither knowing what quantity of tonnage they may depend on, nor when it will arrive, nor when the ships that do arrive may again sail, nor whither they may be intermediately destined; and if extra ships are allotted for the transport of their goods, though the rate of Freight be less, the cost of Insurance is higher, and the other disadvantages nearly the same; from all which circumstances they are rendered quite uncertain what provision to make of goods, or how to form their arrangements, in taking up money and drawing Bills on Europe, and regulating their insurances with most safety and advantage; whence, in conclusion, it happens, that they are frequently left at the end of a season, with goods on their hands, which either must remain in their Warehouses till another season, or be sold to Foreigners (at least shipped to foreign Ports) to the manifest loss of this Country.

Another head of complaint among them, though less explicitly stated, is, that Foreign Europeans enjoy greater privileges in British India than they do, who are Natives of the governing State. "Foreigners," say they, "come into the British Territories without re-

"straint,

"straint, and they export ships and goods at pleasure, to their own country, and even to all "the states of foreign Europe and America; whilst we, Subjects of Britain, are destitute of "such privileges, restrained from sending our ships to our own Country, deprived of free- "dom in our Commercial speculations, and in territories belonging to that country are de- "graded below the state of Aliens."

It is represented by the Free Merchants, in the third place, that the objects they propose are calculated, directly and greatly, to promote the benefit of British India, and of the sovereign state, by increasing the produce and exports of the one; the imports, duties, exports, and profits of the other; the shipping and navigation of both. That the Company cannot take off all the export Produce of their territories, much of which also is now carried away by Foreigners, whereas nearly the whole, both of these exports, and of the surplus not wanted by the Company, might be brought by the Ships of British residents, if licensed, into the Thames, to the entire extinction of the clandestine trade. That, morever, the productions of those Territories, particularly in Indigo, Sugar, Cotton, and other bulky articles, are capable of being exceedingly extended and improved, if sufficient encouragement were given to that end; and in proof of these positions, the Merchants adduce the rapid increase in the Exports from India to this Country, since the liberty given by the Act of 1793, notwithstanding all the disadvantages which have cramped the freedom of Commercial enterprize; whence it is inferred, that the trade is, in its own nature, progressive, and if permitted to expand freely, would soon become highly important to the Nation.

Some of the advocates for the same cause on this side, have gone much farther in their reasoning, as well as in their views, than the Free Merchants themselves. Those advocates charge the Company with having designedly obstructed the operation of the Act of 1793; with having followed a narrow jealous policy, which, by preventing the Capital and enterprize of British residents from being freely employed in the direct Trade of England, has thrown it into Foreign Channels, whereby a fatal rivalship against ourselves has been nourished, the clandestine and neutral Trade from India, in particular the Trade of America with that country, has been most alarmingly increased, and even the India Trade of our enemies the French and Dutch, which a contrary conduct might have extinguished, has been upholden; so that Great Britain is thus, by the preposterous policy of the Company, in danger of losing the carrying trade of India, and the maritime ascendency she has obtained over other nations: Whereas, say those advocates, if free scope were given to the enterprize of British Merchants, if they were allowed to employ their resources in the direct Trade from India to Britain, nearly the whole Commerce of the East might center in, or pass through, the Thames; and they add, that it was the spirit and design of the provisions of 1793, to produce these effects. The privileges thus proposed, are said to be the *natural Right* of British Subjects, and of the Natives of our Indian possessions. The Capital which may be employed in the Export Trade of that Country, is asserted to be immense, and the capabilities of the Country for exportable produce of many valuable sorts, unbounded.

VI. Your Committee having thus exhibited what they conceive to be, in substance, the requisitions of the Free Merchants, with the arguments urged in support of them, and also the more extensive speculations with which they have been followed up here, will proceed to make their observations on the whole.

And first, with respect to the Company's Ships. During War, a state in which we have been ever since the Act of 1793 passed, the regular course of Commercial operations must every where be more or less interrupted, whilst the expence of Freight and Demorage will be greatly enhanced; and the safety of the Company's Fleets, as well as the military expeditions, and political objects that occur in such a period, doubtless expose the voyages of their Ships to delays, changes, and uncertainties. The Commerce of the Company has greatly suffered from these causes, and individuals who have embarked property in their Ships, have no doubt shared in their inconveniences: but the Company have gone upon no design of obstructing the fair operation of the Act of 1793, as their proceedings will testify; nor could they make the greater objects of their complex system bend to private interests; yet in the article of Freight they have generally favoured those interests, charging individuals considerably less than they have themselves specifically paid for the goods of those individuals to the Ship Owners. And if the Merchants were, during War, to lade on ships entirely in their own management, those ships must be subject to detentions for convoy, both out and home, or incur a proportionably higher charge for insurance, and greater hazard of capture, by which the Expeditions would be frustrated.

Nevertheless, after making these proper distinctions, Your Committee are ready to allow, that much uncertainty, in the times of arrival and departure of Ships, and in respect to procuring Freight on them, with long detention and circuitous routes, may naturally and justly be a ground of objection with individuals, who are required to depend on them for Freight; and that it is fit all inconveniences of this kind should be remedied, though it will not follow, that there is no other remedy but that which the Merchants propose. And here Your Committee feel themselves obliged, in justice to the subject before them, to state what they find from the proceedings of the Bengal Government, that the proposal of the Merchants to employ their own Ships in the transport of their goods from India, did not originate merely from experience of the inconveniences resulting from their being confined to the Company's Ships, nor had for its sole object a better mode of conveying their goods; but

proceeded, in part, from a desire which seems to to have been cherished, as early as the last renewal of the Charter, of introducing Indian Ships into the navigation to Britain, with a distinct view to the profit to be obtained by employing such Shipping in that new Channel: For various applications appear on the Bengal Records from owners of Indian Ships, therein specified, admitting that those Ships were built on the speculation of their being employed in the Trade to Europe, stating the loss to which disappointment would expose the owners, and requesting either that the Ships may be taken up by the Company, or that individuals may be allowed to freight goods on them to Britain; and in other places, the wish of those Exporters of goods, who are also Ship Owners, to prefer their own Ships, although freight might be had on the Company's, is acknowledged, and acknowledged to arise from the profit and advantage expected by them as owners. Thus the scheme of employing private Ships is not, on the part of the Merchants, purely an auxiliary expedient for facilitating the transfer of British property in goods to this Country. The transfer of goods is, indeed, the object originally and principally insisted on: It is the strongest ground on which the Court could be required to relinquish part of their privileges; but the Merchants of London, who have lately claimed a share in any new enlargement that may be conceded to individuals, do not even place their application on this ground; and though the Merchants of India so often urge the policy of bringing the produce of the East into the Thames, this transfer is not the *sole End*, and the employment of Indian Ships merely the *Means*; but in part the Transfer is the *Means*, and the Ships the *End*.

VII. With respect to the alledged inferiority of the condition of British Subjects in our Territories, compared with that of Foreign Europeans, it is an objection which a brief explanation will answer; but the implied principle on which it rests may deserve serious attention.

The Rights of several European nations to commercial establishments in those countries of Hindostan, now subject to our Government, existed and were enjoyed long before we acquired territorial power there, and have ever since been exercised by the subjects and the flags of those Nations, except as the fate of war has, in particular instances, suspended or extinguished them. Our acquisition of territorial power, though we did not employ it to divest Foreigners of their privileges, brought them, however, gradually into more dependance upon us for the provision of their Investments; so that at length, finding, in Bengal particularly, a greater facility in transacting their business at our Settlements than at their own, some of them began to bring their Ships directly to our ports; and as thus their dependence on us would be increased, and the duties on their goods, with their expenditures whilst in harbour, center with us, it was evidently good policy to encourage them in this practice, which therefore received the sanction of the Supreme Government, and of the Authorities at home. It was about that time (some years after the Peace of 1782) that the Ships of several States which had no settlements in India, as the American, Tuscan, and Genoese, began to resort thither, particularly to Bengal; and as they might, if refused entrance into our ports, have proceeded to those of the French, Dutch, Danes, or Portuguese, it was but an extension of the same principal of policy, which recommended our admitting the flags of these powers, to admit also the flags of other countries in amity with us; and the French and Dutch possessions on the Continent having since fallen into our hands, besides an increased Foreign resort at our other ports, Calcutta has become the seat of almost the whole Export Trade of Bengal.

These changes, with the greater security derived from our Government, have indeed increased the number of foreigners in the Trade; for single Ships of countries holding no footing of their own in India, now visit its shores with a confidence and safety which the protection of joint companies and factories could never give in the time of the Moguls. But still these changes are only other forms of exercising rights which existed under the native Government; and British Merchants, far from suffering injury by them, find in the transfer of the business of foreigners to our ports, one of the causes of the elevation, at which they have arrived since our accession to territorial power; for they are the main Agents in the transaction of all that business; and instead of being now, in *any* respect, worse, their condition is, in *every* respect, raised; they possess far the greater part of the Trade of the Indian Seas, they carry on extensive manufactures in the interior of our provinces, they have in their hands the Trade formed by the remittance of British fortunes from India. Many who were in that country, under the discredit of entering into it irregularly, and the suspicion of forwarding an illicit traffic, have been relieved from those depressing circumstances, by receiving licences of residence, and by the indulgences of the Act of 1793. That Act, besides its other benefits, invested them with a valuable privilege in the Trade to England, through the Company's Ships, which was a new and very important concession. They now desire to send their own ships, and their own goods to England, without any other material limitation, except that of passing them through the channel of the Company; and this is, in effect, to desire the Opening of the Trade altogether; for it is not to be imagined, that if such a concession were made in favour of one class of subjects, the rest would not claim it likewise. Nay, the advocates of the Free Merchants already contend, that it is the right of British Subjects as such. The Merchants of London, in their application to participate in any intended enlargements, follow up this argument practically; and the question, therefore, thus brought forward, is not merely whether the Company, in its commercial capacity, shall, though remaining a Corporate Body,

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be divested of its most valuable exclusive Privileges, but whether this Country shall carry on its Trade to India on the same principle it trades to its American Colonies, and by multiplying communications and intercourses, open the way to the gradual colonization of Europeans in its Eastern possessions, contrary to the policy hitherto adopted by the Legislature?

Of the wisdom of this Policy there will be occasion to say something hereafter; but it will be proper to note here, why the danger apprehended from the unrestrained intercourse of our own Subjects, is not to be dreaded from the permission which Foreigners have to visit the country. *It is because we are the governing Power.* We have already great establishments of Europeans there, Civil and Military; our flourishing Settlements attract multitudes, not in the service; the connections, public and individual, already subsisting between that country and this, send continually fresh supplies thither; the number of uncovenanted British subjects has very considerably increased there in the last twenty years; new enlargements of the intercourse, it is obvious, would exceedingly augment their number; the vast Capital and Shipping of this country, with the natural relations subsisting between it and India, all peculiar to itself, could at once pour in tides of men and money there; the sanction of any public Acts at home would, of course, dispose the Governments abroad to afford the Commercial encouragements there, which would correspond with the spirit of enlargement adopted here; the public opinion of a great European Society, formed in this spirit, would have an influence on the sentiments of those Governments; through the medium of Natives, also, Lands might be extensively occupied by Europeans; and the *genius* of this system, without any formed plan, would gradually and insensibly antiquate the present one, and become impatient for all the rights of British Colonists; to give or to refuse which, would then be a most momentous question. With respect to all these points, the circumstances of Foreign Europeans are very different. In the territories ruled by us, they have only circumscribed factories; they are not allowed to spread themselves in the country; they can have none of its honours or internal advantages; the numbers, capital, and influence of our own people, keep them from much share in the Maritime Trade of India; their numbers and their actions are watched with jealousy by our Governments; their Capitals are small; they are not one Body moved by one mind, but detached and fluctuating parties, issuing from nations distant and discordant from each other; they form not themselves into distinct Societies, but come, as already observed, chiefly to our Ports; and in a word, whilst common care is observed on our part, they can have neither numbers, nor concert, nor means, nor, above all, any *growing principle of strength*, that can become formidable to us.

VIII. The Trade of Foreigners to our Indian possessions, is a topic naturally connected with that which has just been discussed. Some late writings, in insisting strongly on the dangerous growth and tendency of that Trade (a point which will be examined hereafter) seem to imply, that it should be the policy of this Country, as much as possible, to draw the whole Commerce of India to its own Ports. A proposition of this import, loosely taken up, may lead to very erroneous conclusions. Certainly we ought to observe the nature and progress of the intercourse of Foreigners with our possessions with vigilant attention; but we cannot, without some adequate provocation on their part, in justice seek to deprive them of the rights they have acquired to a share in the Indian Trade; and if we had the power of accomplishing such an object, it would not be our true interest to use that power; for were we to exclude them from the shores of India, it is obvious that, in return, they would prohibit the entrance of the productions of that country into their Ports; and thus the trade which we had sought to engross, would in fact be lost both to Britain and to the British possessions. The true and fair line of policy, with respect to Foreigners, seems to be to allow them to supply their own wants of Indian commodities, purchasing them with their own funds; but to prevent them, as much as possible, from trading upon British capital; and always to exact from them due order and submission, in the countries belonging to us, where they come to traffic.

With respect to an idea lately advanced, that the Company might and ought to have attracted the productions of the Indian possessions, still in the hands of our enemies, into the channel of our own Trade to this country, it is so unsupported by fact, probability, or policy, that Your Committee deem it unnecessary to go into any serious discussion of it. There appears no reason for believing the assertion on which this idea proceeds, that the Trade carried on with Europe, from the Indian settlements in the hands of the French, Dutch, and Spaniards, has increased during the war, and has been nourished by the impolicy of the Company. That Trade, as every one knows, flourished long before the present times: It flourished in a greater degree than it does now, as it naturally would, when the mother countries were far more commercial than they are at present, and when our Fleets did not render the navigation of the world nearly impracticable to our enemies. No conceivable measures of Commercial policy within the power of the Company, could have farther depressed that Trade; and to bring that Trade to our Ports, had the thing been practicable, would indeed have been to nourish it most unwisely.

Your Committee will next proceed to state what they find respecting the nature and amount of the Trade of Foreigners with British India, concerning which such alarming representations have been made. And as, in order to judge more intelligently of this

article, the extent of the Private Trade carried on directly between our own country and our Indian possessions should also be known, this, which is separately a necessary head of inquiry, will be introduced at the same time. These together will furnish, as far as informations go, a view of the whole Trade carried on, both by Foreigners and British individuals (that is, excluding the Company's Commerce) between British India on one side, and Europe and America on the other; and the view to be thus given will, in the opinion of Your Committee, form a very material part of this Report.

The view will not, indeed, be complete, because no authenticated Accounts are obtainable of the Private and Foreign Trade, which has been carried on from the Presidencies of Madras and Bombay; but in Bengal, on the contrary, a luminous and correct register has of late years been kept, by order of Government, of all the Exports and Imports of Calcutta, the great emporium of that country, and indeed (excepting the Danish settlement of Serampore, where some business is still done, of which there are also particulars from equal authority) the sole Port: and as Bengal, with the adjacent allied Provinces, far transcends the other Presidencies in population and wealth, in rich productions for Commerce, and is the attractive center of our power in the East, it may be concluded, that an accurate account of its Foreign Trade will go far to furnish us with all the grounds of reasoning, necessary for political purposes in the present case. In this opinion, Your Committee, without resorting to any informations of inferior authority, submit to the Court the following collective views, formed from the public register above mentioned.

ABSTRACT ACCOUNTS of the IMPORTS and EXPORTS, in Foreign and Private Trade (that is, exclusive of the Trade of the English East India Company) to and from all Parts of Europe and America; for the Years 1795-6 to 1798-9, both inclusive, being the latest Accounts received.

	IMPORTS—CALCUTTA.						EXPORTS—CALCUTTA.		
	Total in Four Years.			Annual Average.					
	Goods.	Bullion.	Total.	Goods.	Bullion.	Total.	Total in Four Years.	Medium per Annum.	Balance of each, deducting Imports.
London - - R$	55,42,677	17,91,019	73,33,696	13,85,669	4,47,755	18,33,424	2,45,67,473	61,41,868	43,08,444
Hamburgh - -	9,40,550	1,18,036	10,58,586	2,35,137	29,509	2,64,646	31,64,456	7,91,114	5,26,468
Copenhagen - -	16,59,735	3,25,692	19,85,427	4,14,933	81,423	4,96,356	30,55,002	7,63,750	2,67,394
Lisbon - - -	3,33,084	21,08,386	24,41,470	83,271	5,27,096	6,10,367	46,18,772	11,54,693	5,44,326
Leghorn - - -	74,190	- - -	74,190	18,547	- - -	18,547	97,781	24,445	5,898
America - - -	13,96,368	33,77,203	47,73,571	3,49,092	8,44,301	11,93,393	77,24,730	19,31,182	7,37,789
R$	99,46,604	77,20,336	1,76,66,940	24,86,659	19,30,084	44,16,735	4,32,38,214	1,08,07,052	63,90,319
Deduct London	55,42,677	17,91,019	73,33,696	13,85,669	4,47,755	18,33,424	2,45,67,473	61,41,868	43,08,444
R$	44,03,927	59,29,317	1,03,33,244	11,00,980	14,82,329	25,83,311	1,86,60,741	46,65,184	20,81,875
Add Serampore*, from the authority of the Reporter of External Commerce -	9,03,720	12,15,480	21,19,200	2,25,930	3,03,870	6,29,800	38,28,000	9,57,000	4,27,200
R$	53,07,647	71,44,797	1,24,52,444	13,26,910	17,86,199	32,13,111	2,24,88,741	56,22,184	25,09,075

* Which may be supposed to have been consigned chiefly to Copenhagen.

	IMPORTS into Calcutta, in Private and Foreign Trade.			EXPORTS from Calcutta, in Private and Foreign Trade.			BALANCE of Exports above Imports.	
	From London.	From Foreign Europe and America.	Total Imports.	To London.	To Foreign Europe and America.	Total Exports.	London.	Foreign Parts.
1795-6 - - R$	22,73,161	32,95,628	55,68,789	84,08,800	66,81,864	1,50,90,664	61,35,639	33,86,236
1796-7 - - -	17,83,002	26,72,725	44,55,727	50,79,310	57,62,458	1,08,41,768	32,96,308	30,89,733
1797-8 - - -	15,34,219	19,86,142	35,20,361	69,71,529	38,83,737	1,08,55,266	54,37,310	18,97,595
1798-9 - - -	17,43,314	23,78,749	41,22,063	41,07,834	23,32,682	64,40,516	23,64,520	over imported. 46,067

ABSTRACT ACCOUNT, to shew the Amount of the PRIVATE and FOREIGN TRADE in each of the above Years.

	IMPORTS.			EXPORTS.		
	London.	Europe and America.	Total.	London.	Europe and America.	Total.
1795-6 - Lacks	22	33	55	84	66	150
1796-7 - - -	18	26	44	50	57	108
1797-8 - - -	15	20	35	60	38	108
1798-9 - - -	17	24	41	41	23	64

These Accounts will be found, on attentive inspection, to afford detailed information of the Private and Foreign Exports and Imports, in the whole, and in respect to each of the heads, namely, the ports of London, Foreign Europe, and America, distinguishing their several proportions; also shewing the proportion of imports brought in bullion by each, the excess of the exports to each place above its imports, and the total excess of the exports above the imports; likewise the variations in exports and imports in *each* of the *four* years, which shew their annual *increase* or *decrease*.

From all these Particulars the following facts are derived:

The total medium of Foreign and Private Exports of Bengal, per annum, to London direct, is - - - - - - R$	61,00,000	
To Foreign Europe and America, whether on neutral or clandestine account, - - - - - - - - - -	56,00,000	
		1,17,00,000
If to this sum of private and foreign exports be added the English East India Company's, which is about per annum - - - - - -		1,00,00,000
The total Exports of Bengal, public and private, will be - Rupees		2,17,00,000

And it will hence result:

First. That the Company's export trade to Europe is nearly *one-half* of all the foreign exports of Bengal to Britain, Foreign Europe, and America.

Second. That the direct *legal trade* of individuals to London, exceeds all the *neutral* and *clandestine trade* taken together.

Third. That foreign Europeans and Americans, whether trading on their own account, or covering the clandestine trade of British subjects to their ports, have very little more than *one-fourth* of the foreign export trade of Bengal, the *other three-fourths*, centering, as just stated, on public or private account in London.

Fourth. The exports from Bengal, on private and foreign account, to Europe and America, exceed the imports on the same accounts from those places, in the sum of Rupees 68,17,519.

Of this excess, London receives on private account - - - - -	43,08,444
Foreign Europe and America - - - - - - - - -	25,09,075
Rupees	68,17,519

These sums, which Bengal pays on the balance to individuals and foreigners, must be presumed to be the acquisitions of British residents, because the natives neither adventure themselves in foreign trade, nor lend to others for this purpose, to any extent; and resident foreigners have little property to remit. According to this fair conclusion, therefore, the fortunes remitted by British residents, in goods, directly to London, on an average of these four years, amount in round Numbers, to - - - - - - Rupees 43,00,000

And the fortunes they have either remitted through foreigners, or lent to them appear to be, per annum - - - - - - - - - - - 25,00,000

Fifth. London does not pay a *third* of the amount it receives from Bengal on private account, by the amount it carries thither, the bullion included in which does not exceed a tenth of what it receives. Foreigners pay to Bengal *above half* of the amount they carry away, and of this half, the *greater part* is bullion; that is, *more than a fourth of their exports* is paid in bullion. London, however, carries *more goods* to Bengal, than all Foreign Europe and America; and it carries more *goods* than *specie*. Foreigners carry more specie than goods.

Sixth. The ancient practice of exporting silver from the West to India, appears of late years to have considerably revived.

The Imports into Bengal in the last four years, appear to have been about eighty-nine Lacks of Rupees, of which seventy-one Lacks were from Foreign Europe and America.

Seventh. That in the course of the four years of which the accounts are here exhibited, there has been a *progressive decrease* in the exports from Bengal to Foreign Europe and America. This may be more concisely represented in the following view:

	Imports.			Exports.		
	London.	Europe and America.	Total.	London.	Europe and America.	Total.
1795-6	Lacks 22	33	55	84	66	150
1796-7	- - 18	26	44	50	57	108
1797-8	- - 15	20	35	69	38	108
1798-9	- - 17	24	41	41	23	64

Eighth. It will also be seen, from the larger Accounts above abstracted, that America and the Foreign ports of Europe, have not maintained the same relative proportion of this trade in each year; but that the proportions of their exports have varied in the following manner:

		1795-6.	1796-7.	1797-8	1798-9.
The American Exports were - -	Lacks	19	25	20	11
Which leaves for Foreign Europe - - -		47	32	18	12
		66	57	38	23

These well authenticated facts disprove and discredit all the assertions which have been so long and confidently advanced, of the great extent of the *foreign and clandestine trade of India*, and of the *progressive increase* of that trade. Both positions appear to be alike groundless, since of the total exports of Bengal to Europe and America, amounting to Rs. 2,17,00,000, only 56,00,000 go to foreign parts. Of that sum, the really neutral trade appears to be 31,00,000, and the clandestine trade carried on under foreign colours, 25,00,000. This is upon an average of four years, of which the latter years are in amount of exports the least.

That the exports of Bengal to Foreign Europe and America, taken together, have not, on the whole, increased in the last thirty years, there is also reason to believe, from a comparison of its foreign trade at the present and at former periods: And that the clandestine trade has greatly decreased, there is positive evidence, both from the vast increase of remittances, in bills and goods, directly to this country, whilst the standard of British acquisitions in India has had no increase, but rather the contrary; and from the present little amount of that trade.

Thus the main argument, on which extensive enlargements of the privileges of British individuals have been pressed, namely, the alarming increase of foreign and clandestine trade, completely fails.

IX. Another Argument urged to the same end, remains now to be considered; the improvement of the productive powers, and the export Commerce of our Indian possessions. These objects, the Free Merchants believe, will be promoted by the measures they propose. More than one opinion which has come before Your Committee, represents the capabilities of those territories as prodigiously great, and nothing to be wanting for turning them to the happiest purposes, but the removal of restraints. This is a subject that particularly merits attention; for to the interests of our Indian dominions, with which the interests of the sove-

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reign state are now so much united, hardly any thing can be more important, than a proper system of political economy. It may, however, be observed, in proceeding to this head, that the Merchants, in resorting to it, lost sight of the ground upon which the privilege of sending goods to this country, was conceded to them, by the Act of 1793, namely, the remittance of British fortunes, and thereby the annihilation of the clandestine Trade. They propose now objects of much greater magnitude. In the reasonings used by some of the Free Merchants, it has been said, *that the surplus produce of British India, which the Company's Commerce cannot take off, should be left to the industry of other Traders.* Such a position may be understood to imply, that the Company wish to prevent the exportation of what they do not themselves require, or that the produce of that country remains on hand for want of sale; and when applied more particularly, to infer, that the surplus produce should be brought immediately to Britain, it does not discriminate the *bona fide* Foreign Trade with India, which ought to be permitted. But as the produce of every country must, in the course of things, bear a certain proportion or relation to the demand made for it, so there appears no reason to doubt, that the productions of British India, fit for the European market, whether raised by its own native stock of Capital, or occasionally quickened by importations of Bullion from foreign Europe and America (which is a precarious thing, and quite distinct, in its nature and consequences, from the transfer of private Capitals from the Sovereign British State to the Dependent Asiatic State) have usually had a current vent into one or other of the channels of Trade now open with that country; that hence the alledged difficulties, of conveying goods by the Company's ships, have not prevented the disposal of all the produce which the capital of the country raised.

But if this position were to convey any such idea, as that the Company desired to limit the productions and exports of their possessions to what they themselves can invest, it would be most unjust. The admission of the Ships of all friendly Nations to their ports, the Indulgences given to British subjects before the Act of 1793, the privileges of that Act, and the large importations of these subjects have made here since, all serve to confute such a notion. It is the principle of the Company, to give free scope to the internal powers of their territories, in Agriculture and Manufactures, and a free vent, by exportation, to the commodities thus raised. They therefore, long before the Act of 1793, encouraged the culture of Indigo, which from being no article of export, is now produced in such quantity, and of such excellence, as to supply nearly the demands of all Europe. They also gave various encouragements to the culture of Sugar, and other articles, now as imports from India into this country. Indigo is become one of the grand staples of the Indian trade, and with Sugar, has been the chief cause of the increase in the sale amount of privileged goods for some late years. But the indefinite terms in which the improvement of British India is now urged in some writings, will comprehend principles of a very different kind from that which has just been stated; and a clear understanding on this head, as well as respecting the means which British India possesses for Foreign Commerce, is become necessary: for the whole of the system by which the Commerce and the government of India should be regulated, is involved in this enquiry.

It is sufficiently known, that India, under Asiatic Sovereigns, never had any capital of its own, applied to the European Commerce. The great body of the people of that country have always been, and still continue, averse to distant and hazardous enterprizes, especially by sea. Their genius and their means have ever mainly turned into the channels of domestic industry, little adventuring even upon coasting voyages. From the remotest times of which we have account, down to our own days, the manufactures of India, fit for the European market, were set on foot by money imported into that country. Since the period of British acquisitions there, this order has been reversed. The tribute of India and the gains of British individuals, have furnished the Capital of the exports to Europe, from at least all the territories possessed by this country; but besides that tribute and those gains, there is, at this day, no Capital in those territories, applicable to an extension of their exports to Europe; and the vent of European manufactures there, is limited by physical and moral causes. If it were practicable for us to take off, and India to supply, ten times the quantity of produce we now receive from it, that country would not increase its consumption of our Manufactures in any proportion. After then, India has paid by her commodities for her limited purchases of European manufactures, there remains with her no other means of an export Trade to Europe, but the public and private British Funds above-mentioned; for those which resident Foreigners may acquire by trade, hardly merit any attention. The public Funds, or the tribute by which chiefly the Company's Commerce is carried on, need not be further noticed, since the inquiry is about enlarging the trading privileges of Private Merchants. It is evident, that there are no means of doing this upon any great scale, consonant to the ideas held out of improving our possessions, but by capital transferred thither in Bullion from this country. The first question, then, to be determined, is, whether it would be good policy thus to employ any large portion of the Commercial Capital of Great Britain, either in addition to all that it has already laid out in its Plantations and Colonies in the American States and in Europe, or by withdrawing such portion from some other branch of Trade nearer home, in which it must be now engaged; for it cannot be supposed, that any considerable part of the National Stock lies dormant and useless.

It is to be observed, that with regard to old staple articles of Import from India, such as Piece Goods and Raw Silk, which are of great value, in proportion to their bulk, the present scale of importation into Europe seems nearly equal to the vent for them; and as,

from the largeness of that importation, and other causes, the profit on these articles is very moderate, there could be no encouragement, on that score, to increase the Importation; nor, as the Law has left it optional with the Company to permit individuals to trade in Piece Goods to this Country, could the court be expected to extend the participation they now give to Private Merchants in that article, because a great increase in the Importation would only make it a losing one to both parties. And indeed the Merchants themselves, in their plans of enlargement, profess to look chiefly to articles new, or lately introduced in the Imports from India, most of which are generally bulky, in proportion to their value. These articles are *Indigo, Cotton, Sugar,* and *Coffee.*

Upon the probability of advantage, from largely speculating in any of those articles, Your Committee will beg leave to make some remarks.

Indigo, as has been observed above, is already carried to an extent, that nearly suffices for the consumption of all Europe. The Company, after advancing their Funds to give a solid establishment to this manufacture, left the whole trade in it to individuals, for whom it is brought home in the Company's ships, usually at a War Freight of only £. 22. 10*s.* per Ton, which is less than they pay the Ship Owners; and being comparatively of small bulk for its value, can no great way enhance the occasion for private tonnage. The undertakers in it have actually suffered severely from too rapid an increase in the Manufacture, and too eager a competition; to push this article, therefore, further at present, by encouraging new adventurers it it, would be unjust to those who are yet hardly emerging from their difficulties; and on the general principles of Trade, it would be evidently impolitic: but if, on fair investigation, any further reasonable encouragement should be found necessary for the culture of this article, or for bringing it to Europe, there can be no difficulty in according it.

The article of *Cotton* is liable to such sudden and great variations in the price, that it is natural the home Manufacturers should turn their thoughts occasionally towards India for a supply. At one time, these Manufacturers were clamorous with the Company to import the raw material for their use; but the Court of Directors very wisely declined their request; at the same time they manifested the desire which has always distinguished the liberal principles of the Company, to contribute towards the prosperity of every part of the Kingdom, by offering to those Manufacturers free permission to send Ships to India, to import Cotton from thence for their account; but this they declined. The truth is, that in consequence of the astonishingly rapid increase of the demand for Cotton goods, there must, at intervals, be a want of the raw material arising from particular circumstances, chiefly occasioned by the War; but as the produce of the raw material has increased, and is still increasing in the southern parts of the American States, in the West Indies, in Brasil, and, above all, in Dutch Guyana, now settled by British Planters, the Cotton of India cannot succeed, the rate of freight being always too high, except on some very extraordinary occasions. Further, the Cotton which has been imported here from the East, is not the produce of British India. A considerable quantity of that Cotton is required to give employment to the Manufacturers in the Company's Provinces, where enough is not raised for the demand; and a large quantity of it also is every year sent to China, as a means of providing the Company's investments of Teas. In former times, the Cotton was imported from Bombay, where it was collected from the various districts in that quarter to Bengal, to the Coast of Coromandel, and some part of China. At present, and for some years, none has been imported into Bengal from the Bombay side of India by sea; but on a reference to the Bengal register of Exports before quoted, Your Committee find very large Imports into the Company's possessions in Bengal from the upper provinces, which imports they have reason to believe, may have been produced in those districts that furnish part of the large export of Cotton from Bombay; and your Committee are more confirmed in this opinion, from the very advanced price to which they find this article has arisen in Bengal. On the other hand, if, from the vast importation of Cotton from so many quarters, part of it is again exported, it may deserve consideration, whether we ought thus to minister to the support of Foreign Manufactures which affect our own. On the whole, therefore, Your Committee must submit whether it would be proper, on the part of the Company, especially with the chance of aiding a Foreign rivalship, to encourage the importation here of an article, not the produce of British India, especially when attended with injury to the subjects of the Company depending upon them for support; and materially interfering with their China Trade, which, whether considered as profitable to the Company, or yielding a large revenue to the State, must be regarded as of the first consequence.

Sugar is an article which the Company have been at pains to encourage; but the prices here are known to have been variable and precarious; and from the experience hitherto acquired in a time of war, indeed, when high freights have prevailed, it does not appear to be a commodity which, unless changes are supposed in other parts of the world, and in the duties on home consumption here, promises to produce, on any large scale of Importation, a sure or adequate Profit. On the finer sorts which the Company have imported they have gained a little, on the coarser there has been a loss; and from the present state of the Trade in this article, in the great European Market and in India, your Committee do not see the inducements which the Indian Merchants can have to embark largely it it, unless the procuring of freight for their Ships be a leading consideration, which is a very distinct object, that has yet no title to the attention of the Court, as will be shewn hereafter.

Coffee.

Coffee. The Trade in this commodity has been very great, and not much understood. The Coffee imported here from the East is almost wholly the produce of Java; little, if any, from the British Dominions. In consequence of the War, the produce of several years had accumulated. The Dutch India Company, therefore, sent Ships under the Danish flag for a considerable part; but the larger proportion was brought to Europe, circuitously by Americans, and of course sold at the Company's Sale. In the Appendix will be found a list of the Ships, with their Cargoes, which were sold by the Company in the preceding season, whereby it will appear, that a very small part, if any, is the produce of British India.

Your Committee have observed, among the articles imported by Individuals, that of Saltpetre, as forming one of the commodities, without which there cannot well be an assorted Cargo. This being both of high political importance, and essentially necessary in various Manufactures in this country, the supply should, in no degree, be permitted to Individuals. The Company have always taken care to provide for every demand; but if the Private Traders are allowed to deal in it, as an article which is bulky, and of little value; and they, from the fall of price in Europe, or other causes, should cease to provide the requisite quantity for properly loading their Ships; the Company might not only suffer loss in the first instance, but the Public be materially disappointed.

X. Your Committee having made these specific remarks on the principal articles, which it is understood, would supply the new enlargements proposed in the Indian Trade, will beg leave to proceed to some further observations, which have relation to the influence those enlargements, though they should be far short of what sanguine speculation has conceived, may have on the Investment of the Company. And first, with respect to the supply of Funds. From the heavy expences incurred by the Company in the course of the present War, there remains, in effect, at present, little or no Surplus Revenue, to aid the provision of Investment; therefore the requisite Funds must be furnished by the proceeds of the Exports from this Country, and by money received for Bills on the Court of Directors. Those Exports, it is sufficiently known, supply but a small proportion of the advance which the Investment demands; especially at the present juncture, when Bullion is not procurable at any price, and a bar is put to the exportation of Copper, beyond a small limited quantity. On the money, therefore, of Individuals abroad, in exchange for Bills on the Court, the Company must depend for the provision of the greatest part of the Investment; and when it is considered, that the fortunes of most of those Individuals have been accumulated from the very ample allowances granted by the Company, and that every fortune has been acquired under their protection, it cannot be deemed an unreasonable hope, that they should have a preference over persons, who now come forward as rivals to that very Body, whose protection and fostering care has enabled them to become what they are. It is from their competition for Money, that the Company's difficulties to borrow, in time of War, and the rate of Interest on their Loans, have been aggravated. The higher terms, on the other hand, which the Company have thus been obliged to give, have raised the price of Money to Individuals, who complain hereof in their turn; but surely, if the preference commercially due to the Company were out of question, the safety of the whole, which is intimately connected with the Company's ability to raise supplies for the exigencies of necessary war, has a better right to be considered than the conveniency of a part.

Secondly, with respect to the freedom and extent of the Company's purchases. It seems to be an idea entertained by some, that the excessive freight and charges of the Company's Commerce, incapacitate them from attempting any profitable speculations on Mercantile principles, especially where competition is to be encountered; that they lose on various Articles of the Indian Trade, and that their main use, in a Commercial view, is to serve as the channel of the Eastern tribute; and therefore, that all new attempts will be best conducted by the enterprize and economy of Individuals. These ideas go to deprive the Company of all Commercial freedom, and may even be extended to a formal partition of the Indian Trade; the old staples to be left to the Company, and the new articles to Private Merchants; but Your Committee feel themselves warranted to maintain, that the Company ship their Goods in India at a less aggregate of costs and charges than Individuals do, and realize the proceeds here at a less expence, saving only in the article of Freight on the regular Ships, which may be reduced, with respect to coarse articles, by hiring Ships of inferior equipment; and though, amidst the fluctuations of War, the Company may occasionally lose by some articles, there are various reasons why they should not immediately strike such articles out of their Investment; and it will still be true, that by their resources and numerous establishments, they have great advantages over private persons, in all attempts, either to introduce new Articles, or extend the provision of them; for they have only to avail themselves of Institutions, already existing, whereas Private Merchants must, for these ends, in many cases, form new establishments. It is without sufficient foundation, therefore, that the superior capabilities of Individuals for striking out new branches of Trade have been insisted on; and whilst so many arguments have been industriously used, to obtain new Privileges for Private Traders, that there has been such a tendency shewn to reduce the Company to a mere routine of bringing home the tribute in a few old Staples. It is fit they should possess full as much freedom as Private Merchants have, in managing and ordering their Commercial affairs, to the extent of the Funds and the credit which they may fairly apply to Commercial purposes, without increasing the present high scale of Indian Debt. And if

it should be occasionally found expedient for them, either with a view of the Profit, which in particular junctures may accrue, or to furnish a saving Tonnage for their Ships, to make an extraordinary provision of new Articles, it will not only be their duty to do so, but they may do it with greater advantage than Individuals can; for if there be any new methods, by which they can increase their Commercial gains, the vast Expences incurred in warlike operations, require they should be adopted; and at a time when the Company have straitened themselves in achieving Conquests, highly beneficial to the Nation, they have least reason to conclude, that they shall be expected to make any undue sacrifices of their Privileges.

Thirdly, with regard to the competition which a great enlargement of Private Trade may occasion in the Indian Commerce. That the Law of every Market should be a free permission to those who enter into it to buy and sell, need not be disputed; but it is a question not of Commercial principle, but of the Policy of States, whether their subjects shall be encouraged to enter into competition with each other at any particular Foreign Market. There can be no doubt, that a great increase of demand and of purchases in India, would enhance the Cost of commodities there; and that a like increase in the quantities sold here, though this mart should be the largest, would, on the whole, lower the Proceeds. The consequence from both branches of competition would, therefore, be evident and direct disadvantage to this Country, and disadvantage not to be compensated, in this case, by the extent of the Trade.

Upon the whole, then, of this part of the subject there is not, in the opinion of your Committee, such a rational certainty of Mercantile profit to individuals, from largely increasing the importation of these new Articles (for the hope of profit by freight is not an admitted plea) as ought to induce them to embark in such speculations, in the face of a strong rivalship, to most of the articles from the produce of other Countries; and where there is little appearance of benefit, the inconveniences of disturbing the established order of things should not be encountered.

XI. But the grand objection, of a commercial nature, to this new Trade is, that a considerable Capital must be transferred from Great Britain to carry it on. In one of the Papers from Bengal it is hypothetically stated, that in a few years the Export of Sugar from that country might be raised to 100,000 Tons. Doubtless, in a vast extent of fertile soil, stretching from the Sea almost to Delhi, it may be possible to carry the culture of Sugar, and various other articles, to very great length; and persons unacquainted with the circumstances of that country, might imagine, from reading such a statement, that the main thing to be done was only to open the doors wide enough for exportation. The fact, however, is, that four or five Millions sterling from this country must be furnished, to pay for the first cost, and the transportation of that quantity of Sugar; for Bengal has no such fund of its own, applicable to any purpose of that kind; and the same observation must be applied to any large extension of other new articles.

The first point to be decided here, therefore, is, whether the nation ought to embark its Capital in such a Trade? This is a question of commercial policy, interesting to the Public, who ought to know the concern they have in it; and a question on which it belongs to the Legislature to determine. If there are reasons for withdrawing part of the Capital employed in raising produce in some other dependencies of the Empire, and for encouraging preferably the productions of India, these reasons, doubtles, ought to be heard; but this new business should not be plunged into, without examining and understanding its nature and consequences; and in the opinion of Your Committee, unless there are some special motives for the preference just mentioned, or unless where some imperious exigency arises, it would be utterly impolitic to transplant much of the capital of Great Britain, to carry on the Agriculture and Manufactures of that remote region.

XII. But your Committee must believe, that the proposed enlargements would involve a consequence still more serious, on which they have already touched, in considering the claim of British subjects to a like freedom with Foreigners in the Indian Trade. This claim is, in other words, the present question. If, instead of carrying on the intercourse, commercial and political, of this country and its Indian dependencies through one great channel, the East India Company, which has so much contributed to preserve a vast people in their original habits of submission, the Ships of British individuals were permitted to go and come at pleasure, a great change in the political circumstances of British India must, from the nature of things, be expected. Hitherto the want of an unexpensive legal channel to India, and the difficulties of getting into employment in our dominions [for native Governments invite only desperate Military Adventurers) have prevented a great influx of British subjects into them, though Foreign Ships have been open to those who could afford to pay them, and our Governments have chosen rather to license persons who had found means to settle themselves there, than to force them from all their concerns. But the proposed system would, at once, confer both right and employment on multitudes; and it is from an institution communicating these encouragements, that, in the opinion of Your Committee, danger is to be apprehended. The residence of a limited number of Europeans in our Provinces, as things at present are, is not a ground of any alarm, provided that number can be kept from increasing; but in the proposed system, there would be a principle of progressive increase, and this, Your Committee fear, might justly be considered as the first principle of a colonial system.

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A continual course of detached Commercial adventurers would entail the residence of greater numbers of Europeans abroad; many others would be tempted to resort thither, in the hope of establishing themselves; gradually, in consequence of these changes, they would be enabled to strike out new modes of employment, and spread themselves in the country. Even now, the society of Merchants in India discover a wish to be emancipated from every material restraint: that spirit would live and be more powerful in the larger society. Governments, then, would find it a new and arduous task to maintain order and subordination. Every port in India would be accustomed to the visits of adventuring Europeans; connections between them and the Country Powers could hardly be prevented; part might go into the service of those Powers; all could not expect fortunes to return; and those who saw no prospect of this kind, would naturally commence Colonization. That the rights and usages of our Native subjects might not be encroached upon in this progress, that these people, though passive, might not be at length exasperated, and that they might not, from example, gradually lose their habits of submission to Government, no man can be warranted to deny: nor is it less probable, that the vast mass of Native subjects, thus put into a new state of agitation, a numerous European community, progressively enlarging its views with its importance, and the combinations of Indian politics influenced by, and influencing these circumstances, might render it extremely difficult for this Country to maintain, in that remote quarter, a Government sufficiently strong and energetic to contain all these interests within their due bounds.

XIII. For these reasons, the enquiry concerning the principle by which our Indian possessions may be best preserved, though it appertain to the present subject, need not be a long one. That system cannot be best, which, by the adoption of Colonial principles of free ingress and residence, would expose us to all the hazards just described, and, through them, to the loss of the Indian Empire. The Legislature has already determined to maintain the dependency of that Empire, not on Colonial principles, but through the medium of that Body by which it was acquired, the East India Company, who are therefore constituted the sole national organ for its local government, and its communication with this Country. The rights of that Company, who through a long succession of years sustained alone the expences and perils which ended in the acquisition of territorial dominion, have not been sacrificed to the unfounded claims set up for every British subject, as such, to enter into the free enjoyment of what had cost them so much. The advantages of a sure and great Commerce, of a large Tribute, of a Dominion maintained by its own resources, have not been staked in following uncertain theories, which could only be tried at the risk of losing what was possessed; and experience, as well as sound reason, demonstrates the wisdom of this system.

XIV. If then, in respect of *facts*, it be true that the Foreign Trade of India, either carried on by our Enemies, or by neutral Nations, or clandestinely under their Colours by our own Subjects, is not progressively increasing; that Nations in amity with us, and already trading to India, ought to be allowed to continue to trade on their own account, for the supply of their own wants; and that India has no Capital within itself, for effecting the great enlargements of its Exports now proposed: If it be also true, in respect of *principles*, that it would be impolitic in this Country to transplant any considerable portion of its Capital to India, for extending the Agriculture and Manufactures of that distant Dependency, and yet more impolitic to open the way for British Colonization there; the conclusion resulting from the whole is, that the only object for which the Company, or the Nation, can now justly be called on to make new provisions in favour of individuals, is that of bringing directly into this Country the remainder of the Trade yet carried on clandestinely by British subjects, with the removal of any inconveniences which now obstruct the ready and easy transportation of the whole Trade, which can be carried on by the fortunes of British residents in India, directly to the Port of London.

Those individuals who, thriving under the protection of the Company, still abet that clandestine Trade, certainly act neither worthily nor gratefully; nor do they entitle themselves to new privileges. The Company, however, desirous to secure to the Nation all the Trade carried on from India by the Capital of British residents, are willing to adopt such measures as depend on them, for bringing directly to the Thames the merchandize which that Capital yet conveys, in any form, to Foreign Ports: but as the comparative rates of Duties payable at their ports and in our own, will always be regarded by the Proprietors of Indian Goods in the direction of their consignments, it seems requisite, in order to secure the object in question, that the Duties on the Exports of Goods from India, or the Duties on Indian Goods imported into this Country, undergo still further modification.

XV. Your Committee, reflecting on the various positions which have of late years been advanced, to impugn either the conduct of the Company or the established system of Indian policy, were induced to take the present occasion, to point out the errors by which those positions, had they still remained uncontradicted, might have misled the public mind.

Of this labour, which they hope will not be unacceptable to the Court, a great part would have been needless, if they had confined themselves to the Letter of the 2d April last, from the Right honourable the President of the Board of Control, which chiefly fixed the

the attention of the Court in relation to the present subject, as it has been all along first in the consideration of the Committee: for between the opinions which are therein delivered and those they entertained, as well respecting the leading principles of Indian Government and Commerce, as the conclusions to be formed from them, they found, on the whole, so much agreement, as greatly limited the necessity of particular discussion.

On those leading principles Your Committee have reasoned; and the same general views which are presented by the longer investigation into which the motive just assigned has led them, are with brevity and force exhibited in that Letter. It infers from the whole two practical propositions; one concerning the object and measure of the privilege to be given to individuals in the Trade from India, the other concerning the mode in which that Trade should be brought to this Country.

The first is substantially the same which Your Committee have had in view through the whole of this discussion, and have, they trust, here established, that to bring the fortunes of British residents, not invested in the Bills of the Company, directly through the medium of merchandize into the Thames, should be the main object of the privilege to be conceded to individuals; and that this privilege ought not, in reason, to extend beyond the total amount of those fortunes, allowance being always made for returns of British manufactures sent from hence, according to the Act of 1793.

The second proposition recommends that the Trade thus constituted shall be permitted to be carried on by Indian Ships.

Your Committee are aware of the public motives which dispose Mr. Dundas to make the resources of India serviceable to the Naval interests of this Country; and are at the same time persuaded that the measure which those motives may have more easily inclined him to favour, he means to be perfectly compatible with his own principle of continuing the Company as the one great national organ for the Government and Commerce of India.

Your Committee regard those motives with respect; and in as far as the Court can, consistently with the great interests entrusted to them, safely afford the aid of the Company to well digested views of that kind, the disposition they have ever manifested to benefit the Nation may, in such a case, be expected to appear.

Your Committee are further ready to grant, that if the occasional admission of Indian Ships into this Country, or an admission continuing solely in the discretion, and changeable at the option of the Company, were the thing here in question, it would be a matter of comparatively small import, in respect to which the indulgences allowed at different times by the Company in the course of the last seven years, shew that they can, at fit seasons, exercise with liberality privileges which still remain entire to them; but after a very mature and anxious consideration of the present subject, Your Committee are constrained to state, that they regard the admission of Indian Ships, or any class of Ships, British or Foreign, into a formal systematic participation in the Commerce and Navigation between Britain and India, with most serious apprehension. They consider it as involving a latent principle that may eventually supersede that very system of regulated intercourse with India, which both Mr. Dundas and the Court are solicitous to preserve. They are of opinion, moreover, that for the ends proposed the measure is unnecessary, and that the Company can themselves provide, as Your Committee will hereafter shew, all the Shipping which that end requires, free of every fair objection hitherto made to the occupancy of Tonnage provided by them. Impressed with these sentiments, the duty imposed on Your Committee requires they should declare them; but in doing this, and in proceeding to explain farther the grounds on which they entertain those sentiments, they desire to act in the spirit of men looking only to a public object, and canvassing a measure proposed in a like spirit.

XVI. A systematic admission of any class of Ships into the Trade between this Country and India would, in the opinion of Your Committee, virtually form a new society, which having one interest would, in effect, act with much of the spirit and unity of a joint Company, and a Company whose interest would not perfectly coalesce with those of the present one: standing upon a legal foundation, and possessing a privilege enjoyed by none but the East India Company, it must at once be invested with a certain degree of importance. The principles common to individuals and societies, self-preservation and advancement, would naturally lead the Members of this Body into those views and measures which would be most likely to give it permanence and power. The continuance of its exertions would not depend altogether, nor perhaps chiefly, on the gain of the commodities carried to and from India. If commodities brought only prime cost and charges, and yet the Ship Owners could make out a profitable employment for their Ships, which is avowed to be a leading motive for the present requisitions of the Merchants, it might still be their interest to carry on the Trade; and the private Commerce now supported by a Remittance Capital, would thus owe its enlargement to a Shipping interest, though a Trade which maintained only the Ships engaged in it would be one of the least beneficial; and if those Ships were Indian, the benefit of it to this Country would be indeed small. In bringing to Europe Indian commodities, in which the Trade mainly consists, Indian Ships would have a clear advantage over others, because the equipment of them could be adjusted with certainty to the number and times of the Cargoes procurable, and therefore the comparative probability of the permanence of such a set of Ships is the greater.

It

It would be easy to employ capital belonging to the Mother Country in building and repairing those Ships: thus English Merchants might become parties in the concern, and this would in a certain degree be the same as if British Ships were licensed directly from this Country. The necessity of employing Ships once built is obvious. The channels of Trade in Europe, in a time of peace especially, would not be likely to afford space for this new class; the Owners must therefore continue as long as possible in a line into which they have once entered, even if difficulties should occur in it; and difficulties would be likely to put the adventurers on seeking whatever further indulgences remained to be granted them. To further indulgences the recognized enjoyment of the first privilege would more easily lead; and in this and other views, the probable effects of *usage* deserve to be considered. What is once established obtains authority in the public mind; and new claims may, with less danger of shocking opinions, be raised upon it. From these causes the exercise of this new privilege would be likely to be durable, and its operation progressive. One certain effect hereof would be to force a Trade from India with a capital not its own. As the numbers concerned in this complex Trade of Ships and Goods increased, so would their power, influence and connexions in both countries. If inconveniences should be found to result from this institution, great interests formed under the sanction of it would plead against a suppression of it; and it seems entirely probable, that as soon as the privilege to Indian Ships were thought to have acquired sufficient solidity, if not before, the Merchants of this Country would become clamorous for admission into it; nor is it easy to conceive how, after prescription had smoothed the way, and English Merchants were known to have become, though unallowedly, partners in the Indian Ships, their claim could be long resisted; for it could never be maintained that one British subject residing in London might carry on a Trade with India, because his Ship was built there, whilst another British subject in the same place should be interdicted because his Ship was built in the Thames. And indeed whenever the Trade from India came to be any other than a Trade of remittance for the fortunes of British residents, the reason on which Indian Merchants only were permitted to carry it on would cease. In a Commercial view, the systematic introduction of any class of private Ships appears, from what has been already said, to be unnecessary. As the true interest of the country does not require that it should transfer capital to India to raise a Trade there, so it is sufficiently obvious, that there is in India no great capital which wants to exert itself in the European Trade; no such general swell in the tide of Indian Commerce as seeks a new channel. Far the greater part of the Europeans there have nothing to do with the Export Trade, which rests chiefly with the Houses of Agency, in whose hands much of the remittable property of European centers, by which means they are enabled to enter into great speculations; neither is there any surplus of British property there, which the Company cannot convey in Ships furnished by themselves, as cheaply and expeditiously as it could be conveyed by private Ships; therefore, to privilege a class of Ships for the Trade of individuals, when the scale of that Trade does not require it, would be to introduce an innovation, which Your Committee cannot but regard as a hazardous one, without any adequate cause. Considering then that there is no necessity for the proposed measure; that it would be the genius of the new Trade, as of all others, to seek its own enlargement; that so many causes would probably concur to render it permanent and progressive; that above all, a constant intercourse, by private detached Ships, with every part of India, familiarizing European adventurers with that country, Indian Sailors with this, would gradually and indefinitely widen the channel of that intercourse, extremely multiply the relations between the two countries, and tend to disturb and shake our Government there, to which danger is more likely to arise from our Domestic Commerce than from the Foreign one; considering all these circumstances, Your Committee cannot but deprecate the systematic establishment of any class of Ships in the Trade between India and Britain, as what in their most serious judgment would, in its nature and consequences, tend, however the contrary might be meant, to supersede the Company's privileges, and open the way to what all agree ought to be prevented,—the colonization of Europeans in our Indian territories, and the dangers connected with that system.

XVII. Besides these objections, which apply to the measure generally, there is one that lies peculiarly against Ships whose voyages commence from India, that they will usually be manned, in great part, with Lascars, or Indian Sailors. Men of that race are not, by their physical frame and constitution, fitted for the navigation of cold and boisterous latitudes; their nature and habits are formed to a warm climate, and short and easy voyages performed within the sphere of the periodical winds; they have not strength enough of mind or body, to encounter the hardships and perils to which Ships are liable in the long and various navigation between India and Europe, especially in the winter storms of our Northern Seas; nor have they the courage which can be relied on for steady defence against an enemy. To have any considerable portion of the Property and Trade of this Country, therefore, dependant on the energy of men of this stamp, unless on the Coasts of India, where they are less exposed to dangers, cannot be advisable: Yet on the employment of Indian Sailors the chief freight of Indian Ships seems materially to turn: for if these Ships, rigged and fitted out as they are with Stores chiefly brought from Europe, were manned with Europeans, receiving wages far higher, and provisioned at much greater cost than Lascars, it does not appear how they could be afforded at a lower rate of freight than British bottoms. But this is not all. The native Sailors of India, who are chiefly Mahomedans, are, to the dis-

grace of our national morals, on their arrival here, led into scenes which soon divest them of the respect and awe they had entertained in India for the European character: they are robbed of their little property, and left to wander, ragged and destitute, in the streets; a sight that, whilst it wounds peculiarly the feelings of men connected with India and the Company, raises both the compassion and indignation of the Public; the one in favour of those miserable objects, the other against the Company, as if they had drawn the poor creatures into such a state of suffering, or neglected them in it; when in fact, though individuals bring them home, the Company are at great pains and expence to collect, maintain, and return them; but such are the bad habits they acquire, that they often escape from the houses where the Company have them lodged and provided for, and take to a mendicant state, for the chance of obtaining from the pity of passengers new means of vicious indulgence. From causes of this nature, and from exposure to the severity of our Winters, not a few have lost their lives, or become incapable of further service. On the Continent of Europe, and even in America, where some of these Lascars are also now carried, they have no protector as here, and their case must be still more deplorable; so that, instead of a larger introduction into the Western World of this feeble race, it is very seriously to be wished, that before their numbers are thinned by fatigue, climate, and disease, some means were devised for preventing them from leaving their own Seas.

The contemptuous reports which they disseminate on their return, cannot fail to have a very unfavourable influence upon the minds of our Asiatic subjects, whose reverence for our character, which has hitherto contributed to maintain our ascendency in the East (a reverence in part inspired by what they have at a distance seen among a comparatively small society, mostly of the better ranks, in India) will be gradually exchanged for the most degrading conceptions; and if an indignant apprehension of having hitherto rated us too highly, or respected us too much, should once possess them, the effects of it may prove extremely detrimental.

From the waste of life, and other losses attending the employing of this class of Sailors, perhaps it may appear at length necessary to resort to European Mariners: these, in such case, will flock in great numbers to India; and hence it may be expected, that colonization will be accelerated there. Indeed the return of peace might call for this substitution of British Seamen, many of whom must then have to seek employment in the Merchants' Service; and no British heart would wish that any of the brave men who had merited so much of their country, should be without bread, whilst the Natives of the East brought Ships belonging to our own subjects into our ports. Considered therefore in a commercial, physical, moral, and political view, the apparent consequences of admitting these Indian Sailors largely into our navigation, form a strong additional objection to the concession of the proposed privilege to any Ships manned by them.

XVIII. It will be proper, in this place, to advert to the reasons which induced the Company's Governments and Servants abroad to countenance, and in some instances to recommend, the applications of the Free Merchants in India for leave to send goods here in their own Ships. They were chiefly these: To direct to this Country, in preference to foreign Ports, all the merchandize which could be supposed to be in the disposal of British individuals, and so to prevent the growth of Foreign Trade; to assist in reducing the Freights paid by the Company, immediately before and after the commencement of the present War, for their regular Ships, which reduction, it was hoped, would be forwarded by the introduction of a class of cheap Ships between India and Europe; to promote the industry and Export Trade of India, and thereby to augment the sources of its Revenue, and to increase the Commerce and Government Customs of this Country.

With regard to these objects, all, doubtless, laudable in themselves, and sought from public motives, it may be observed, that the reduction of the Company's Freights has been some time accomplished; that the Court have been, on their part, also desirous to bring all the property of British residents invested in goods directly to our Ports; and that the measures now to be proposed, will, in the opinion of Your Committee, amply suffice for this end. The other objects of preventing the growth of Foreign Trade, and promoting the produce of our Indian possessions, have been discussed in this Report, and Your Committee have endeavoured to discriminate the true principles on which they should be followed, and the extent to which they should be sought. Into these enquiries the Servants abroad do not seem to have felt themselves called to enter deeply and systematically; nor do they appear to have looked forward to all the probable remote effects, commercial and political, of a progressive increase in the Trade and intercourse of individuals between India and Britain. They rather seem to have acted on the view of existing circumstances, and to have recommended the measures which, under those circumstances, they deemed to be, both for public and for indivnal interests, beneficial and convenient. But as they did not profess to investigate remote consequences, so they certainly do not appear to have proposed or expected, that the discretion of the Company should be taken away in the admission of Indian Ships, or that any class of Ships should be invested with a permanent systematic participation in the Commerce and Navigation between India and Britain: And this, in the opinion of your Committee, is the great point of importance in the whole of the present subject.

If, therefore, the reasons which they have thought themselves obliged to advance against this new principle, should prove satisfactory to the Court, Your Committee take the liberty

to

to suggest, that they may be submitted to the judgment and candour of Mr. Dundas, who, your Committee are persuaded, will not, when he sees no imperious necessity, wish for the adoption of any measure which, immediately or in its consequences, shall be found materially to trench on the privileges of the Company.

XIX. Your Committee will now proceed, in the last place, to propose the means by which, in their opinion, all the property of British residents in India at any time invested in goods, together with the Returns of Manufactures sent from hence, may, with every requisite convenience, be brought directly to this country, without any change in the principles of the present system. It may be difficult to ascertain exactly the annual remittable amount of that property; but in the nature of things it must have a moderate limit, and a considerable part of it is sent home in bills upon the Company. From a general retrospective view, carried back for several of the last years, of the goods consigned from India directly to London, whether on account of British residents or in return for British Manufactures, and of those consignments to Foreign Ports which may be supposed to have belonged to British subjects, together with the Bills drawn on the Company in the same period, the total aggregate of these different branches will probably be rated fully, if estimated about or somewhat beyond a million and a half sterling. Of this amount, £. 650,000. may have come in bills; and the whole, therefore, of what has of late been sent from India in goods, either to our own or Foreign Ports, on account of British Residents or British Manufactures, on an average of several past years, ending with April 1709, may be taken at a little more than £. 850,000. per annum; and of this sum about £. 600,000. comes already into the Thames; the rest, as shewn in a former part of this Report, has gone to Foreign Europe and America. To encourage the consignment of this remainder also to our own Ports, and to provide for the more convenient transportation of what already comes here, is, in reality, as Your Committee apprend, all that is now to be performed: But to remove every ground for complaint in future, Your Committee are of opinion, that the Company may at once undertake for the conveyance directly to our Ports in goods of the whole remittable property of British residents in India, and the whole Returns of British Manufactures, supposing that no part of either should be sent home in bills on the Company, which however is at present, and likely to be at all times hereafter, utterly improbable.

For this end, your Committee propose, that the Company shall themselves furnish whatever amount of Tonnage shall be wanted for bringing home the Private Trade, as here described; that they shall supply this Tonnage, in ships either wholly destined to bring home that Private Trade, or whether so destined or not, in ships which shall not be applied to political or warlike purposes, but sail from India directly for the Port of London at fixed periods, and those periods most convenient for the Shippers of Goods within the fair weather season.

That the rate of Freight on those Ships shall, during War, be as low as that at which the Indian Ships arrived here in the present season are chartered to the Company; and that in time of Peace, the rate shall be proportionably reduced.

That the Commodities to be permitted in the Private Trade, the manner of warehousing and shipping them in India, and receiving and bringing them to the Company's Sales here, shall be settled in the spirit of the existing Regulations, and with every fair attention to the interest of the Private Trader.

That a particular class of Ships, suitable for this service, shall be built by the Company, to be manned with Europeans, and armed so as to make them equal, in point of defence, to the best of the Indian Ships which have come to this country; and until these are built other proper ships to be supplied.

That if at any time the Tonnage provided by the Company for private Exports shall not be sufficient, it shall be allowable for the Governments abroad, on the part of the Company, to freight Indian Ships, for the conveyance of such goods as cannot be otherwise accommodated; care being taken that this concession be not strained into an indirect sanction to the ordinary stated employment of those Ships, nor as holding forth any expectation of connivance at fictitious pleas for the introduction of them; the sole object of the Company being the ready transportation of private goods, furnished by the capital of British residents, as before mentioned, and the removal of every pretence for Complaint on this score.

That no Person shall be permitted to embark in this Trade, in any form, who has not the licence of the Company to reside in India.

Your Committee trust, that these propositions make full provision for the removal of all the defects and inconveniences hitherto complained of, in respect to the conveyance of Private Goods; they provide for the certainty of a sufficient quantity of proper Tonnage, for a reasonable rate of Freight, for the sailing of the Ships at the seasons most convenient for the Merchants, and for the direct performance of the voyages, without detention or deviation on account of political or military objects.

If these outlines shall be adopted as the basis of the arrangement to be now made, it will then remain to fill them up with such Regulations of detail, as shall be found requisite, in

order properly to act upon them, of which a few Particulars will be found under the head to be presently mentioned.

XX. Your Committee having now, in performance of the duty with which they were charged, brought the task they proposed to themselves to a close, will beg leave to wind up the whole with a set of Resolutions, comprehending the principal matters of this Report. These Resolutions have been agreed upon and passed by Your Committee; and it will afford them great satisfaction, if, by the means here proposed, or any means proceeding on the same general principles, the momentous question which, from its intricacy and extent, has engaged their attention and that of the Court so long, shall be settled once for all.

(Signed) HUGH INGLIS, JACOB BOSANQUET,
DAVID SCOTT, JOHN ROBARTS,
FRANCIS BARING, CHARLES GRANT,
STEPHEN LUSHINGTON, EDWARD PARRY.
ABRAHAM ROBARTS,

East India House,
27th January 1801.

(3.)

MINUTES of the COURT OF DIRECTORS of the 4th February 1801, containing the Resolutions of the Special Committee, adopted by the Court.

AT a COURT of DIRECTORS,

Held on Wednesday the 4th February 1801;

THE Court proceeding to consider further the Report from the Special Committee appointed to take into consideration the Letters from the Right honourable Henry Dundas, of the 2d April and 28th June 1800, and the Resolutions founded thereon, which were submitted to the Court on the 27th ultimo;

The Report was read, and on the question unanimously approved.

The said Resolutions were then read; and the Court approving thereof,

It was, on the question,

First. Resolved Unanimously, That in the Opinion of this Court, the system by which the British possessions in the East are now held and governed, is the system best adapted to secure to the Nation the benefits, Political and Commercial, which are derivable from those possessions; and that the establishment of an open Trade between them and Great Britain, would not only be subversive of the rights and privileges of the East India Company, but, without insuring to this Country Commercial advantages, equal to those it now enjoys from them, pave the way for European Colonization, and ultimately hazard the loss of those invaluable acquisitions.

Second. That it is therefore equally the interest of the Nation, and the duty of the Company, to guard against all principles and measures, which by an indefinite enlargement of the present channel of communication, in their nature tend to the introduction, immediate or gradual, of such an open Intercourse, and its probable consequent, Colonization.

Third. That the East India Company, far from entertaining the erroneous policy of limiting the Industry and Trade of their provinces to the demands of their own Commerce, have given such encouragement to both as they never received under the Native Government; so that the Ships of all nations in amity with this Country have free admission there, and the Maritime Exports from India, exclusive of those for the Company, are now greater than they were at any former period.

Fourth. That if it were practicable it would not be expedient, to prevent the other European nations, who, by privilege or concession, now trade with British India, from enjoying such a share of that Commerce, as may serve to supply their own consumption of Indian commodities, and at the same time to bring Bullion into our Eastern Territories.

Fifth. That the Regulations established by the Legislature in 1793, with the professed view of extending the Exports of this country to India, and bringing directly to it the Trade clandestinely carried on by British capital from India to foreign ports in Europe and America, have not been misapplied or evaded by the Company; but that the Company have, as far as consisted with the necessary course of their own affairs, political and commercial, given effect to those Regulations, though at a considerable expense to themselves; and that all allegations of the growth of the Trade of Foreigners with India, and the extension of the clandestine Trade from India, by means of any such misapplication on the part of the Company, are unfounded.

Sixth.

Sixth. That, according to the most authentic information which has appeared on the subject of clandestine Trade, particularly the public Register of Exports and Imports kept in Bengal, that trade has not of late years increased, but rather diminished; and that the amount of the clandestine Trade of Bengal, the center of our Eastern power and commerce, whether the said trade has been fed by that part of the capital of British residents which was not sent directly to this country, or by any other source, cannot, on an average of four years, ending with 1798-9, reasonably be estimated to have exceeded twenty-five Lacks of Rupees per annum.

Seventh. That from this important fact, as well as from a variety of other evidence, existing in the recent proceedings of the Company's Governments abroad, it may safely be concluded, that any increase which has taken place in the course of the War, in the trade of Foreigners with our settlements, is the increase of a trade carried on, *bonâ fide*, for their own account, and, in a great degree, with Specie which they import into India, and pay for the goods they export, and that this is a Trade which, in sound policy, ought to be permitted.

Eighth. That the Trade carried on with Europe from the Indian settlements of our enemies, the French, Dutch, and Spaniards, which is said to have greatly increased through the late mismanagement of the Company, flourished long before the present times, in a greater degree than it does now, and could not have been depressed by any measures within the Company's power; nor would it be a wise policy, under the notion of bringing that Trade to our Ports, to nourish, as in fact we thus should, the source whence it proceeds.

Ninth. That as it is the wish of the Company to give free scope to the native powers of their Indian subjects in Agriculture and Manufactures, so it is also their wish to exercise the rights and privileges they possess in the government and commerce of India, not in the narrow spirit of rigid Monopoly, but liberally to the benefit of the nation at large. They thus, before the last renewal of their Charter, occasionally permitted the importation of Private Goods on their ships, and encouraged the culture and importation of several valuable articles on private account, particularly Sugar and Indigo, the latter of which has become one of the grand Staples of the Indian Trade, as both together constitute the chief causes of the increase in the Sale Amount of privileged goods for some late years. And the Company are still desirous to secure to the nation all the trade which the Capital of British residents in India yet carries on from that country to Foreign Europe and America.

Tenth. That the only certain considerable Capital, which at present exists in British India, for an Export Trade from that Country to Europe, is formed by such part of the savings of British residents in India, as is not remitted to England by Bills of Exchange, of one description or another, on the Company, who now provide so amply in this way for the purpose of transferring the fortunes of individuals; and that the amount of such portion of the savings of British residents, as is not sent home by Bills on the Company, can never, in the nature of things, exceed a certain moderate limit, which will probably be estimated largely if taken at half a million sterling per annum. Should, indeed, the natives of British India desire to invest any money, *bonâ fide*, on their own account, in Exports from India to Britain (to which it does not appear that they shew much disposition at present) this may be admitted under proper regulations, as an addition to the Capital of Indian Export to Europe; and these two sources, with any circulating property possessed by British Traders and Manufacturers in India, not in the service of the Company, which circulating property in the whole, after allowing for the part of it that ought to be employed in the Coasting Trade of India, can hardly be imagined to amount to any considerable sum, supply the whole aggregate of the Capital of British India, applicable to an Export Trade in articles, either new or old, from that country to Europe.

Eleventh. That if to this aggregate Capital, which may be termed the present Maximum of the native stock of British India for a trade to Europe, it became a practice to add Capital belonging to private residents in Great Britain, and transplanted to India for the purpose of forcing the productions of that country beyond the ability of its own means, this would be the introduction of one of the first principles of the Colonial or West Indian system; and if it were sanctioned, directly or impliedly, by any public Regulation, it would tend greatly to extend the relations and intercourses between those countries and this, as well as to supersede covertly, if not openly, the prohibition to Europeans not to occupy Lands there, which prohibition is already, in a variety of instances, dispensed with; and thus, without any certainty of ultimate commercial Benefit to the British Empire at large, a change would be commenced in the present system of Indian policy, which is allowed to be the best for the maintenance of those distant possessions.

Twelfth. That as the produce of every country must, in the course of things, bear a certain proportion or relation to the demand made for it, so there appears no reason to doubt, that the Productions of British India, fit for the European market, whether raised by its own native stock of Capital, as above described, or occasionally quickened by importations of Bullion from Foreign Europe and America, have usually had a current vent into one or other of the channels of Trade now open with that country: That hence the alledged difficulties of conveying goods by the Company's Ships have not prevented the disposal of all the Produce which the Capital of the country raised, and therefore the plea so often urged by persons interested in the Private Trade, that the Company should permit the *Surplus Produce*

Produce of the country to be exported, proceeds upon loose erroneous implications, because when used in these general terms, it seems to convey what is not the fact, either that the Company wish to prevent the Exportation of what they do not themselves require, or that the Produce of the Country remains on hand for want of sale; and when applied more particularly, to infer that the Surplus Produce should be brought immediately to Britain; it does not discriminate the *bonâ fide* Foreign Trade to India which ought to be permitted.

Thirteenth. That as from an early period of the Company's territorial administration, the acquisitions of British Subjects in India have, in a greater or less degree, unhappily supported the Trade of Foreign Europe from the East, and notwithstanding the means which the Company have used, by opening channels for the remittance of private Fortunes, both in Bills and in Goods, directly to this Country, that medium of conveyance through Foreigners appears to be in some measure still employed; this Court, following the principles before laid down, agree in opinion with the Right honourable Henry Dundas, as to the expediency of affording to British residents, who may chuse to convey their property to Europe in Goods, whatever means, in addition to those already subsisting, may be fairly sufficient to induce them to consign those goods immediately to the Mother Country. And though the Court consider the Fortunes of British Individuals not remitted by bills on the Company (in which a very large sum is sent home annually) together with such consignments as European Manufacturers and the Natives of India may furnish from their own stock, to constitute the total Capital of British India, at present applicable to a Trade with Europe (that is, of Capital originating in India, contradistinguished from Capital transferred thither from Europe) yet being of opinion that to remove all colour for complaint on this score, the Company may afford ample means for conveying in goods, even the total remittable property of British residents, they offer the following propositions for bringing accordingly the whole Trade formed by that aggregate Capital, as well as the consignments of European Manufactures, directly to the Port of London.

1. That in addition to the quantity of Three Thousand Tons of Shipping, now annually allotted to the Exports of Individuals from India, Three, Four, or Five Thousand Tons more, or as much as may be wanted, shall be assigned.

2. That the Shipping to be thus annually employed shall be wholly applied to the use of Private Traders, and shall neither be destined nor detained for political or warlike services in India, but sail from thence directly for the Port of London, at fixed periods within the fair weather season.

3. That the rate of Freight from India on those ships shall, during War, be as low as that at which the Indian Ships, arrived here in the present season, are chartered to the Company; and in time of Peace, the rate of Freight shall be proportionably reduced.

4. That all Commodities of the *Produce of the Continent, or of the British Territories in India,* shall be permitted to be laden on those Ships; excepting only Piece Goods, Raw Silk, and Salt-petre, which shall not be laden unless by special Licence from the Company, or their Governments abroad.

5. That the Goods to be exported on Private Account, be, as now, received into the Company's Warehouses in India; and that the same care be taken in assorting them into Cargoes, in due proportions of light and heavy Goods, according to the deliveries into the Warehouses, as is observed in forming the Company's own Cargoes.

6. That these Goods shall be brought to the Company's Warehouses in London, and thence to their Sales, in the regular order, subject to the charge of 3 per Cent. now allowed to the Company, for landing, warehousing, and selling Private Goods.

7. That the Ships to be employed in this service shall be built for the purpose by the Company, and shall be of the description best calculated for the proposed trade. In the opinion of this Court, they may be of the burden of Five Hundred Tons, Builders measurement, or thereabouts, equipped on what is called the dismantled plan; but be manned with Europeans, and armed so as to make them equal in point of safety and defence to the best of the Indian Ships which have come to this Country. The size and equipment, however, of these Ships, may be more minutely considered hereafter; and until they are built, other stout and proper Ships, or the regular Ships of the Company, as far as they shall be wanted, shall be employed in this service, on the terms before mentioned.

8. That when the Private Goods provided for exportation from India shall not serve to fill all the ships sent out for them, the Company shall put Gruff Goods into those ships on their own account.

9. That if at any time the Tonnage provided by the Company for Private Exports, should not be sufficient for all the goods prepared for Exportation, it shall be allowable for the Governments abroad, on the part of the Company, to freight Indian Ships for the conveyance of such goods as cannot be otherwise accommodated; care being taken that this concession be not strained beyond its just object, the ready and convenient transportation of Private Goods furnished by the Capitals of British Residents, or sent as the returns of British Manufactures.

10. That no Person shall be admitted to embark in this Trade, as Principal or Agent, who is not licensed by the Company to reside in India.

Fourteenth. That although this Court is well convinced of the public views with which the Right honourable Henry Dundas has countenanced the idea of bringing the produce of India, exported thence on account of British residents, to this Country, on Private Indian Ships, yet the proposals which have been brought forward by certain descriptions of men, both in India and in England, for the admission of their Ships into the Trade and Navigation between India and Europe, proposals which extend to the establishment of a regular systematic Privilege in favour of such Ships, appear to this Court, when maturely weighed, and followed into all their operations, to involve principles and effects dangerous to the Interests both of the Company and of the Nation. In the opinion of this Court, the adoption of those proposals would immediately and essentially affect both the system of policy which the Legislature has established, for maintaining the connection and communication between this Country and British India, and the chartered Privileges of the East India Company; and the introduction of any practice of this nature, would tend to widen, gradually and indefinitely, the channel of intercourse between India and Britain; to multiply the relations between individuals in the two countries; to pour Europeans of the lower sort into India, and Indian Sailors into this Country; to lessen, by both these means, the respect for the European character, which has hitherto contributed to maintain our ascendency in the East; to disturb and shake our Government there; and, in a word, to lead progressively, but surely, to Colonization.

With respect to the East India Company, the introduction of this practice would set up a certain class of persons with peculiar Privileges, who would, in effect, constitute another Company, having a common interest, and that interest very likely to be understood as opposed to the interest of the old Company, and hence to generate disputes and hostilities.

With respect to British subjects in general, new rights would thus be established in favour of a few, to which all might think themselves entitled, which many would endeavour openly or clandestinely to share (invited by the expected profits of Freight as well as of Trade) and in the end would unavoidably succeed in sharing; all which, this Court fear, would tend more and more to throw the communication between the two countries quite open, and to remove that great and effectual medium, the East India Company, by whom the connection has hitherto been preserved so much to the benefit of both. And in a commercial view, the introduction of a privilege of this kind is unnecessary, since the true interest of this Country does not require, that it should transfer Capital to India to raise a Trade there, since it is sufficiently evident that there is in India itself no great Capital which wants to exert itself in the European Trade; and since, for the conveyance to this Country of the property of British residents invested in merchandize, the Company are willing to make, and this Court now propose, ample provision. The object of acquiring profit by the Freight of Ships, proposed to be thus introduced, instead of being an argument for their admission, is a strong argument against it; because that object would excite the employment of private Ships to and from India, independent of any previous occasion for them, for the transportation of Goods, and thus force a Trade, in which, sooner or later, Merchants in Europe would become parties, and such various competition be introduced, as would necessarily tend to antiquate the present system of regulated Monopoly, without any assurance of equal advantage and safety to the political, financial, and commercial interests of this Country. And for all these reasons this Court cannot but earnestly deprecate the systematic admission of any such privilege as is now required by the above descriptions of persons.

Fifteenth. That this Court, persuaded the view given in these Resolutions of the important subject referred to their consideration, will be justified by the Documents that have been before them, some of which, material in themselves, and others only lately arrived from India, they suppose have not yet been perused by the Right honourable Mr. Dundas; and persuaded also, that it is the principle of that Right honourable Gentleman fairly to maintain the rights and privileges of the East India Company, as therein consulting the true interest of the nation, beg to propose a full discussion of this important subject with Mr. Dundas, in the deliberate manner observed at the late renewal of the Charter, and do accordingly lay before him the Judgment of this Court, with all the reasons and authorities on which it is founded.

(4.)

LETTER from the Right Honourable HENRY DUNDAS to the CHAIRMAN; dated the 21st March 1801.

Sir, Wimbledon, 21st March 1801.

I HAVE attentively perused and considered the Resolutions which the Court of Directors unanimously came to on the 4th of February last, respecting the Correspondence I have had with them on the subject of the Private Trade between India and Europe; and it will not be necessary to trouble you with many additional observations on the subject.

The Resolutions are distinctly and clearly stated, and the proposition in the last of them, expressing a desire for a free and full discussion of this important subject, is perfectly fair and candid, and the Court of Directors may rest assured, that upon this and every other subject connected with their interest, I shall be ready and happy in every situation, public or private, to give every aid to their deliberations which they may desire to obtain from me.

Upon the First, Second, Third, Fourth, Ninth, Tenth, Eleventh, and Twelfth Resolutions, I have only to observe, that my opinions entirely accord with the general principles detailed therein.

With regard to the Fifth, Sixth, Seventh, and Eighth, I only pause in giving any opinion, from not having before me the particular documents and materials establishing the facts upon which those Resolutions are founded.

The Thirteenth Resolution contains the principles and details of the measure upon which the Court of Directors are disposed to act; and if the basis upon which the Resolution proceeds is admitted to be the best which is applicable to the subject, the details seem aptly devised for the due execution of those principles. But it is upon the principle and basis of the measure, which I still have the mortification to find myself in a difference of opinion from those whose integrity and talents I am equally bound to acknowledge; and this radical difference is the more to be regretted, because the great object of solicitude which both parties entertain, is precisely the same. We are both strenuously maintaining, that the preservation of the Monopoly of the East India Company is essentially requisite for the security of every important interest connected with our Indian Empire; and so deeply am I impressed with the truth of that proposition, I am prepared explicitly to declare, that although the first formation of an East Company proceeded upon purely Commercial considerations, the magnitude and importance to which the East India Company has progressively advanced, is now so interwoven with the political interests of the Empire, as to create upon my mind a firm conviction, that the maintenance of the Monopoly of the East India Company is even more important to the political interests of the State, than it is to the Commercial interests of the Company.

With this conviction so strongly impressed upon my mind, you will give me credit when I assure you, that I have reviewed my own opinions with the most jealous attention, and that I have weighed, with the most anxious care, the arguments of those who suppose that the system which I have recommended is likely to produce any inconvenience or danger to the rights, privileges, and exclusive interests of the East India Company; but it is my misfortune to view the subject in an opposite light. If any thing can endanger that Monopoly, it is an unnecessary adherence to points not essential for its existence; and on the other hand, if it is seen and felt by sober, thinking, and wise men, that every facility is given spontaneously by the Company which can be given consistently with their Commercial interests, and the political welfare of the State, that consideration will present an impregnable rampart against any attack, which at any time either the secret or the avowed enemies of the Company may be disposed to make against the system of Indian Government now established, in connection with the exclusive Charter of the East India Company.

It was my intention to have entered more at large into a detailed consideration of this view of the subject; but since I began to write, I have received, and carefully perused the Letter of the 30th September last, recently transmitted from the Government General of India: and as that Letter has, with clearness and perspicuity, ably detailed, and, in my opinion, demonstrated the grounds of those opinions which I have from time to time taken the liberty of laying before the Court of Directors, upon the subject of Indian Trade, I should consider it as an unnecessary waste of time, if I was to trouble you with a repetition of the topics therein stated.

It is scarcely necessary for me to observe, that in all the discussions I have had on this subject with the Court of Directors, I have not been entitled to exercise any authority in the determination of the subject. It is a subject over which the Commissioners for the affairs of India have no controul; and whatever I have stated, or now state, or may hereafter state, must be received from me in my individual capacity; and therefore if either my reasoning and judgment, or the reasoning of your Government abroad, has not the effect of varying the opinion of the Court of Directors, I trust you will not delay acting upon the principles detailed in the Resolutions you have done me the honour to communicate to me; for the worst result that can arise from the discussion is, any further delay in coming to a decision upon it.

I have the honour to be, Sir,
Your most obedient humble Servant,

HENRY DUNDAS.

The CHAIRMAN of the East India Company.

(5)

LETTER from the GOVERNOR GENERAL to the Court of DIRECTORS; dated Fort William, the 30th September 1800, and received over Land the 2d March 1801.

Honourable Sirs, Fort William, 30th September 1800.

1. HAVING deemed it to be my duty to revert, during the present season, to my Plan of the 5th of October 1798, for the encouragement of the Private Trade between India and the Port of London, I now have the honour to submit to your Honourable Court, a view of the urgent considerations which have determined me to adopt this temporary arrangement for the current year; and to add the reasons which induce me to hope, that your Honourable Court will speedily confirm my proceedings, by a permanent system of Regulation founded on similar principles.

2. Your Orders of the 25th of May 1798, were not received by the Governor General in Council until the 29th of October in that year, when the arrangement for the Private Tonnage of the season of 1798-9 had already been published, and several Ships and Cargoes had been already provided, according to the terms of the Advertisement of the 5th of October 1798. Under such circumstances, it would neither have been just nor expedient to have disturbed that arrangement; but my Dispatches in Council of the 1st of March, and my separate Letter of the 9th of March 1800, will have apprized your Honourable Court, that I had considered it to be my duty to adhere strictly, in the year 1799-1800, to your Orders of the 25th of May 1798, and that in deference to your authority, I had suspended for the season 1799-1800, the operation of the plan contained in the Advertisement of the 5th of October 1798, although my conviction remained unaltered with regard to the expediency and justice of that plan.

3. I entertained a confident expectation, that I should have received, at an early period of the season, the sanction of your Honourable Court, for reverting to the plan of October 1798, or for adopting some arrangement equally calculated to facilitate and encourage the Private Trade between India and England; and my Letter in Council of the 1st of March, as well as my separate Letter to your Honourable Court of the 9th of March 1800, will have satisfied you of my disposition to await your final determination on this important subject, and to avoid even a temporary departure, without your direct authority, from your Orders of the 25th of May 1798.

4. But I have been disappointed in my expectation of receiving an early and seasonable notification of your final commands; and the usual season for exportation from this Port to Europe is already opening, under such circumstances as absolutely compel me to adopt a Resolution which my duty and inclination would have induced me to delay.

5. In the Dispatch * from the Governor General in Council to your Honourable Court, dated the 13th instant, I had the honour to submit to you a statement of the intended distribution in India of the Tonnage provided by you for conveying the Company's Investments of Bengal, Fort St. George, and Bombay, and those of Ceylon and Fort Marlborough, to England, in the season of 1800-1.

6. From that statement, your Honourable Court will observe, that the expected amount of the Tonnage of 1800-1 is inadequate to the demand in India, and that a large proportion of the Gruff Goods belonging to the Company at this Presidency, and nearly † the whole of the Private Goods, for which the Company is bound by law to furnish Tonnage, cannot be shipped during the season 1800-1 for England, unless Ships built in India shall be employed between this Port and that of London.

7. The employment of Ships built in India between this Port and that of London, is therefore no longer merely a question of expediency, or of liberal commercial policy. The deficiency of the Tonnage expected from Europe, reduces me to the absolute necessity of providing a large proportion of Indian Tonnage for the service of the present season, in order to secure the conveyance of the heavy articles of your Investment, and to fulfil your legal obligations. The only question on which I retain the power of exercising a free judgment with relation to this subject, is confined to the mode of obtaining the necessary Tonnage for these indispensable purposes.

8. In forming my decision on this question, it was also necessary to consider what provision should be made for the conveyance to the Port of London of such goods as might be provided during the current season by private British Merchants resident in India, beyond the amount of the statutable Tonnage of 3,000 tons, and by what regulation the exportation

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* Not received.

† The whole of the Private Goods of this season must be shipped in Indian shipping, with the exception of a small proportion of light Goods, which may be employed to assort the cargoes of the extra ships.

N. B. This and the following Notes to this Letter (except the Note in page 33) are inserted by the Governor General himself in the original.

of such Goods should be governed. The importance and urgency of both these considerations were greatly enhanced by the actual state of the Foreign Trade of this Port.

9. The nature of the case appeared to me to limit my decision to an option between the Regulation observed in the season 1799-1800 (conformably to the Orders of your Honourable Court of the 25th May 1798) and the plan contained in the Advertisement published by the Board of Trade, under my Orders, on the 5th of October 1798.

10. I have carefully compared the principles, objects, policy, and practical operation of both systems; and I have now the honour to lay before your Honourable Court the result of that comparison.

11. The Orders of your Honourable Court of the 25th May 1798, were framed with a view of facilitating and encouraging the Private Trade between India and England. The primary objects of those Orders were to protect the Merchants, not being Proprietors of Ships, against any undue enhancement of the price of Freight by the Proprietors of Ships, and to prevent persons, being Proprietors of Ships, and also Merchants, from trading to greater advantage than such Merchants as might not unite both capacities.

12. From the Dispatches of the Governor General in Council, dated the 1st March 1800, and from the correspondence to which those Dispatches refer, your Honourable Court will have observed, that your Order of the 25th May 1798, was considered by the Merchants, for whose benefit it was intended (particularly by the Proprietors of heavy Goods) to be extremely prejudicial to their interest.

13. Those Orders were received with equal dissatisfaction by the Proprietors of Ships, who manifested the greatest reluctance to let their Ships unconditionally to the Company, although the rate of Freight allowed for the Ships was comparatively high.

14. The same Correspondence affords abundant Evidence, that the Proprietors of Ships and the Freighters (possessing no Property in Ships) considered it to be for their mutual advantage that they should be left to make their arrangements with each other; both Parties appearing equally adverse to the intervention of the Company's Agency.

15. Under the Plan contained in the Advertisement of the 5th October 1798, the Proprietors of Ships were enabled to make a more perfect assortment of the Cargoes, to load their Ships in the most advantageous and expeditious manner, to dispatch them at the most favourable periods of the Season, and to prevent the loss which (under the Plan adopted in conformity to your Orders of the 25th of May 1798) the Proprietors of Ships sustain, by unavoidable delays in the adjustment of Accounts, and in the payment of the Freight by the Company in England.

16. The Proprietors of Ships were enabled, under the Plan of October 1798, to afford the Freight at a reduced rate, at the same time that they derived a greater profit on that rate, than on the higher rates of Freight fixed by the Governor General in Council in 1799-1800, in conformity to your Orders of the 25th May 1798.

17. To the Merchant who is not Proprietor of a Ship, the Plan contained in the Advertisement of the 5th October 1798, affords the most important advantages: He obtains a considerable reduction in the rate of Freight; he is enabled to settle his engagements with the Proprietor of the Ship, previously to the purchase of goods; to purchase such goods as may be advantageously invested under the existing rates of Freight; and to regulate every Consignment and Draft, according to the quantity of the Tonnage engaged to the period of dispatching the goods from India, and to that of their expected arrival in England.

18. The Merchant is embarrassed, if compelled, under any modification, to depend on the Company for Tonnage, for the arrangement of the rates of Freight, or for the distribution of the Cargo; he can neither be secure of the requisite quantity of Tonnage, nor of the time of dispatching his Goods from India, nor of the Ship on which they may be laden, nor of the mode in which they may be distributed; and his Trade is burthened with an expensive rate of Freight, which deprives him of all reasonable expectation of profit.

19. The quantity of tonnage (exclusive of the goods sent in the privileges of the Commanders and Officers of Ships) annually occupied by Private Goods shipped from this Presidency alone, in the several years elapsed subsequent to the Act of Parliament in 1793, is stated in the following Account:

	Tons.
1794-5 - - -	2,473
1795-6 - - -	5,346
1796-7 - - -	4,659
1797-8 - - -	3,787
1798-9 - - -	6,223
1799-1800 - -	7,748

20. The Correspondence* of the Board of Trade with the Governor General in Council, on the subject of the provision of Tonnage, has been submitted to the consideration of your

* Not received.

Honourable

Honourable Court. The Reports of that Board, with the Documents annexed to them, afford abundant proof, that a much larger quantity of Private Goods would have been shipped for England, during the seasons enumerated in the preceding Account (particularly during the year 1799-1800) if adequate encouragement had been extended to the navigation and commerce of your dominions, in Ships built in the Ports of India; and if the British Merchants resident in India, had been assured of permanent indulgence to their Trade with the port of London.

21. Upon an average of the six years specified in the preceding Account, about 5,000 Tons of Private Goods from Bengal alone were annually exported to England; the amount, therefore, of the Private Goods exported from Bengal alone, during that period of time, has exceeded, by 2,000 tons annually, the amount of the tonnage allotted by law for all India. It is to be observed, that a considerable Portion of the total amount of these 5,000 tons was annually furnished by Ships built in India.

22. Exclusively of two Ships recently engaged and provided with Cargoes, to the amount of 1,500 Tons, the Port of Calcutta now contains above 10,000 Tons of shipping, built in India, of a description calculated for the conveyance of Cargoes to England. This Tonnage has already been tendered, and is actually at command for that purpose.

23. From the preceding Statement, and from the correspondence of the Governor General in Council with the Board of Trade, it is evident, that the wise policy which dictated the clauses of the Act of Parliament passed in 1793, with respect to the Trade of Private Merchants between India and England, has been to a great degree fruftrated, by the insufficiency of the Tonnage furnished from England, and by the unavoidable expense and inconvenience attending the terms and manner of its Provision.

24. From the quantity of Private Tonnage now at command in the Port of Calcutta, from the state of perfection which the act of Ship-building has already attained in Bengal (promising a still more rapid progress, and supported by abundant and increasing supplies of Timber*) it is certain, that this Port will always be able to furnish Tonnage, to whatever extent may be required, for conveying to the Port of London the Trade of the Private British Merchants of Bengal.

25. The considerable amount of Tonnage occupied by Private Goods from Bengal in the years 1795-6, 1798-9, and 1799-1800, compared with the amount occupied by Goods of a similar description in the year 1794-5, 1796-7, and 1797-8, affords a satisfactory proof, that the permission granted to individuals of providing their own Tonnage, was equally favourable to the intereft of the Proprietors, and to that of the Freighters of the Ships.

26. This conclusion is not affected by the large quantity of goods shipped in 1799-1800, under the arrangement made in conformity to your Orders of the 25th of May 1798; for it is well known, that under a confident expectation of enjoying the continued advantages of the Plan of 1798, the Merchants had considerably extended their provision of goods for the European markets. Many from necessity, others from motives of respect to the Laws, shipped their Goods on the Tonnage provided by the Government, while others disposed of their Goods to the numerous Foreign Agents then employed in the Port of Calcutta.

27. The quantity of Private Goods shipped for England in 1799-1800, affords, therefore, an incontrovertible proof of the eagerness and alacrity, with which the British Merchants, resident in Bengal, provided goods, with a view to embrace the expected opportunity of conveying their Trade to London on terms of advantage; but no argument can justly be drawn from the same circumstance, to prove that the continuance of the Regulations adopted in 1799-1800, would afford adequate encouragement to the Private Trade between India and England.

28. The preceding considerations satisfied me, that the plan of hiring Ships on the part of the Company, and of reletting them to the Proprietors of Ships, leaving the Proprietors of Ships and the Merchants at liberty to settle the terms of Freight, is more advantageous both to the Proprietors and Freighters of Ships, than the arrangement adopted under your Orders of the 25th of May 1798.

29. In your Letter of the 25th May 1798, your Honourable Court appears to have intimated an opinion, that Persons uniting the capacities of Proprietors and Freighters of Ships, may trade from Bengal to the Port of London to greater advantage than Merchants possessing no Property in Ships. It appears to me that the difference between the actual charge incurred by Merchants, being Proprietors of Ships, on account of the Freight of their goods sent to England in their own Ships, and the rate of Freight paid by Merchants not being Proprietors of Ships, cannot be deemed a profit derived by the Proprietor of a Ship on his goods. No Person will employ any part of his Capital in the purchase of Property in Ships, without the prospect of deriving an adequate Profit on the Capital so invefted. I am satisfied, that it would not be practicable for the Proprietors of Ships in this port to maintain an effectual combination for the eftablishment of enhanced rates of Freight. Unless such a combination should be maintained, it is to be presumed that the profits of

* Large and thriving Plantations of Teek have been made in Bengal, and the cultivation of that Timber is spreading over the whole Province.

the Proprietors of Ships on their Capitals invested in Ships, will never exceed, on an average a reasonable advantage on the amount of those Capitals, after defraying all the Expenses of their Ships. This profit must, therefore, be deemed entirely distinct from the profit which the Proprietors of Ships may derive on their goods conveyed to England in their own Ships, and, consequently, the Proprietors of Ships cannot be supposed to possess, in the general course and conduct of their trade, in the Purchase, Transportation, or Sale of their Goods any material advantage over Merchants who are not Proprietors of Ships.

30. Various additional arguments, involving consequences of a more complicated and comprehensive description, appeared to me to demand, not only that I should recur without delay, to the plan of the 5th of October 1798, but that I should respectfully represent to your Honourable Court, in the most distinct terms, my decided and conscientious conviction, that the permanent establishment of a systematic Intercourse between the Ports of India and that of London, regulated by principles similar to those adopted by this Government in October 1798, is become indispensable to the united and inseparable Interests of the Company and of the Nation in India.

31. Under the beneficial influence of the British Government in India, combined with the increased demand, both in Europe and in America, for Indian Commodities, the produce and Manufactures of the British territories in India have increased, to an extent far exceeding the amount which the Capital applicable to the purchase of the Company's Investment can embrace.

32. The wise Policy, the just Pretensions, and the increasing Commercial Resources and Political Power of Great Britain in India, claim for her Subjects the largest attainable share in the valuable and extensive Commerce of such articles of Indian Produce and Manufacture, as are necessarily excluded from the Company's Investment.

33. A large proportion of this valuable Trade is already in the possession of Foreign Nations; and unless means be immediately adopted for depriving those Nations of the undue share which they have obtained in that Trade, the most serious consequences are to be apprehended to the combined interests of the English East India Company and of the British Nation.

34. In the Letter of the Governor General in Council of the 1st March 1800, I stated to your Honourable Court, that the British Merchants at this Presidency, not having obtained the expected permission to freight their Ships to the Port of London in the last year, agreeably to the plan adopted in October 1798, Goods to a large amount, originally intended for the Port of London, had been sold to Foreigners in the Port of Calcutta, and thus diverted to the channel of the Foreign Trade. At the same time I transmitted a list of the Foreign Ships, which either had sailed or were preparing to sail from the Port of Calcutta to Europe and America, in the season 1799-1800.

35. The nature and extent of that Trade have since undergone a particular investigation. From the accompanying statements, your Honourable Court will observe, that the Trade of America and Portugal with the Port of Calcutta alone, in 1799-1800, amounted,

In Imports - - - - - - - Sicca Rupees 81,81,005
In Exports - - - - - - - - - - 71,30,372

being an increase, in 1799-1800, of the Trade carried on in Ships bearing American and Portuguese colours, compared with the average of that Trade in the three preceding years:

In Imports of - - - - - - Sicca Rupees 69,98,678
In Exports of - - - - - - - - - - 43,92,768

36. On the other hand, the Imports of the British Subjects in the year 1799-1800, amounted only to sicca rupees 47,87,101, and the Exports to 67,66,649.

37. Of the Trade carried on in Foreign Bottoms with the other Ports in India, from Europe and America, I possess no sufficiently accurate information. It is, however, known to be conducted on a very extensive scale.

38. In the present season, the Trade conveyed in Foreign Bottoms, if left unrestrained, promises to increase beyond even the rapid progress of last year. From the accompanying Statement, your Honourable Court will observe, that the Port of Calcutta, at this early period of the season, contains about 5,500 Tons of Shipping, under American, Portuguese, and Danish Colours.

39. I possess no means of forming an accurate estimate of that proportion of the Foreign Trade from India to Europe and to America, which is supported by Capital actually belonging to the Nations under whose Flags the Ships are navigated.

40. It appears, however, from the statements prepared by the Reporter of external Commerce, that less than one-fourth of the Funds imported by the Americans in 1799-1800, for the purchase of their Investments, was brought from America. Of the Bullion, £.200,000, was imported from London, and the remainder from other parts of Europe, and from the Island of Madeira. I have not been able to ascertain the proportion of British Capital employed in the Trade between India and Portugal. Admitting the whole Capital employed in the Foreign Trade with India, to belong to the Nations under whose Flags the Ships are navigated,

navigated, the undue proportion which they have obtained of that Trade, to the injury of the British Merchants, demands the most serious attention.

41. The Trade conveyed in the Foreign Ships is conducted with all the advantages of a comparatively low Rate of Freight, of strict economy in the management of the concern, and of voyages and returns of extraordinary expedition and celerity. The voyage from America to Calcutta is frequently performed in less than four months. In the last season, several American Ships disposed of their Imports, purchased their Cargo for Exportation, and left the Port within twenty-five, and some within twenty days from the date of their arrival.

42. Under all the existing impediments, and under the uncertainty which has hitherto embarrassed the Trade of the British Merchant in India, it is impossible that his goods can reach the markets of the Continent of Europe, through the channel of the public Sales in England, at so low a price as the goods conveyed directly from India to the same markets in Foreign Bottoms. The Company's Sales in England must necessarily be affected by the quantity of Indian goods passing into the markets of the Continent of Europe, through the channel of the Foreign Trade; and the profits of the Private British Merchant, whose goods are disposed of at the Company's Sales, must be proportionably diminished.

43. Although the voyage by which the produce of India is conveyed in Foreign Ships to Europe may occasionally be circuitous, the superior advantages enumerated in the preceding paragraphs, enable the Proprietors of the goods to dispose of them at a lower price, than that for which the same descriptions of goods can be brought to the continental markets of Europe, if exported from India by British Merchants under the heavy Freight, and * other incumbrances, to which their Trade is at present subject.

44. It must ever be impracticable, if it were justifiable or politic, by any restrictions or penalties on the Trade of the British subjects, to prevent the increasing produce and manufactures of India from being conveyed to the markets in Europe, where a demand for such articles shall exist. Such restrictions tend to throw the Trade into the hands of Foreign nations, and to enable them to supply the markets of Europe on terms which must equally affect the Company's Sales in England. If the same goods which now pass to the continent of Europe, through Foreign hands, were brought to the Company's Sales in England, the effect on the general price of articles exposed to sale at the Company's Warehouses would be less prejudicial, than that now experienced from the sale of those goods in the markets on the continent of Europe. The Company and the private British Merchants would equally feel the advantage in the improvement of the general Sales in England, and the Private Trade of India would become a fertile source of wealth and strength to the British Nation, instead of contributing to the opulence and aggrandisement of Foreign Powers.

45. The interests of the Company and of the British Nation are undivided and inseparable with relation to this important question. Every principle of justice and policy demands the extension of the utmost practicable facility to the British Merchants in India, for the export from India to the Port of London of the largest possible proportion of the manufactures and produce of India, not required for the Company's Investment. Such advantageous terms of Freight, and such other benefits, should be opened to the British Merchants in India, as should not only remove every inducement to conduct the Trade through Foreign channels, but should enable the British Merchants in India to enter into a competition in the markets of Europe, with Merchants trading in goods of similar produce or manufacture, provided by Foreign Capital.

46. To Foreigners, the indulgence may safely be extended, of purchasing with their own Capital such part of the manufactures or produce of India, calculated for the European or American markets, as may not be embraced by the Capital employed in the purchase of the Company's Investment, and of the cargoes of the British Merchants resident in India.

47. It is, however, doubtful whether † Foreign nations would be able to retain any considerable proportion of the Trade from India to Europe, were the British Merchants in India permitted to avail themselves of their superior means of drawing the whole of the Trade to England. Their local knowledge, added to all the advantages necessarily

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* The Portuguese Americans pay only one per cent. on Indian produce imported and re-exported by the Warehousing Act lately passed in Great Britain. Callicoes pay 2½, Muslin 7½ per cent. on the Sales, if sold for Exportation; all other goods (excepting Cotton, Spices, Bullion, &c. Diamonds, precious Stones, which pay no duties) pay two per cent. exclusive of the Convoy duty, payable by the Importers. A reduction of those Duties in England is absolutely necessary to complete the system of drawing the Private Trade of India to the Port of London.

† The Americans obtain Indian Goods so much cheaper, by a direct intercourse with India, than they could through the circuitous route of Europe, that they will probably continue to deal largely, even on their own capital, with India. It is now the ordinary practice of the Americans, under the last Treaty of Commerce, to ship Cargoes in India for America, to touch at some Port in America, and without trans-shipping or unloading the Goods in America, to proceed directly to Europe, and to dispose of their Indian Cargoes in an European Port. This practice is, unquestionably, contrary to the Treaty of Commerce with America.

derived from a constant residence on the spot, muſt always enable them to command a supply of goods, of a better quality, and at a cheaper rate, than Foreign Merchants can obtain. In the conveyance of Indian Goods to Europe reſts the Foreign Merchants sole advantage over the British. The superior facility which the Foreign Merchant enjoys, in this respect, gives him so decided a command over the Trade, that he is enabled not only to outbid the British Merchant in India, but also to undersell him in the markets of Europe.

48. Were the British Merchants in India permitted to provide their own Tonnage, as occasion might require, every reason exiſts to juſtify a belief, that they would soon possess themselves of nearly the whole of the Private Export Trade from India to Europe, and would render London the universal Mart for the manufactures and produce of Asia.

49. If the Capital of the Merchants in India, and the remittance of the fortunes of individuals, should not supply funds sufficient for the conduct of the whole Private Export Trade from India to Europe, no dangerous consequences could result from applying to this branch of commerce, Capital drawn directly from the British Empire in Europe.

50. Beneficial consequences of the utmost importance would certainly result to the British Empire in India, from any considerable increase of its active Capital, which is known not to bear a just proportion to the productive powers of the country.

51. The necessary effect of such an increase of active Capital in India, would be to augment the produce and manufactures of your dominions, to the full extent of any possible demand. The high rate of interest on money applied to mercantile purposes, and the charge of the public Debt, would consequently be diminished in India; while every source, both of public and private Credit, would be proportionably improved. No possibility appears of any injurious consequences resulting to the British Empire in Europe, from an event so advantageous to India. It cannot be supposed, that the Private Trade of India will ever absorb any portion of British Capital, which can find more advantageous employment at home. If any portion of British Capital be now employed in the American, or Portuguese, or Danish Trade with India, the general interests of Great Britain will unquestionably be promoted, by inviting, under increased advantages, the application of the same funds to the Trade of the Private British Merchants resident within the Company's dominions.

52. From whatever source the Capital of the Private British Trade in India might be derived, the Goods would be obtained in India under the same wise, humane, and salutary regulations now enforced with respect to the provision of every article of produce or manufacture in this country, either by the Company or by Private Merchants: Great Britain would enjoy all the advantages of that Trade, which is now a source of increasing wealth and strength to Foreign Nations, and which tends ultimately to introduce Foreign intrigue, to establish Foreign influence, and to aggrandize Foreign power in India.

53. It would be equally unjust and impolitic, to extend any facility to the Trade of the British Merchants in India, by sacrificing or hazarding the Company's Rights and Privileges, by injuring its Commercial Interests by admitting an indiscriminate and unrestrained Commercial Intercourse between England and India, or by departing from any of the fundamental principles of Policy, which now govern the British Establishments in India.

54. It may be urged, that if a considerable proportion of the goods now exported from India to the Continent of Europe by Foreigners, were to be imported into England by the British Merchants in India, under rates of Freight more advantageous than those now paid by the Company, the demand for the Company's goods would be reduced, and the value of the Company's goods would be impaired.

55. It has already been observed, that the public sales of East Indian goods in England, must necessarily be affected by the aggregate quantity of those goods sold in the Continental markets of Europe; and that the effect on the sales in England would probably be less prejudicial, and could not be more so, if a larger proportion of the goods provided in India for the European markets, should be imported into England, and sold, in the first instance, at the Company's sales.

56. The long establishment of the Company's Factories in India, the skill of its Servants regularly educated for the conduct of those Factories, the habitual confidence of the Manufacturers in the good faith and integrity of the Company, have secured to the Company so decided a superiority in the provision of the most valuable articles of Piece Goods and Raw Silk, that no Private Merchant, by any practicable reduction of Freight, can be enabled to rival the Company in those important articles of its Investment.

57. In the first purchase of Sugar and other Gruff goods, the trade of the Private British Merchant has more nearly reached that of the Company; nor will the Company ever be able to trade advantageously in these articles, unless the Government in India shall resort to ships built in India, for the conveyance of such goods. The valuable branches of

your

your Investment will, it is supposed, be always conveyed with more advantage in your regular Ships.

58. If the British Merchant should be permitted to employ Ships built in India under the plan of October 1798, the Company's gruff goods may also be conveyed to England in Ships of a similar description, at rates of Freight equally advantageous with those paid by the Private Merchants*. The Company will therefore derive a considerable benefit in this branch of Trade, from encouraging the trade of the Private British Merchant in India. At present, neither the Company nor the Private British Merchant can rival Foreigners in the markets of Europe, in the less valuable articles of Indian Produce and Manufactures.

59. It is now evident, that the extra Tonnage engaged in England by the Company for the service of India, can never be rendered a practicable channel through which the British Private Trade of India can contend with Foreign adventure. This observation necessarily applies with more force to the regular Ships of the Company; although experience has proved those Ships to be admirably calculated for the conveyance of the Company's valuable Investment.

60. The plan contained in the Advertisement of the 5th of October 1798, affords to the British Merchants every necessary facility for the conduct of the Private Trade from India to England, while the important principles of the Trade and Government of India are preserved from hazard, and sufficient precautions are provided against all the dangers justly apprehended from an unrestricted Commercial Intercourse between England and India.

61. The essential object of preventing the resort to India of Persons unlicensed by the Company is not affected; the powers of the Government in India over unlicensed Persons remain in full vigour and efficiency; no goods or passengers can be received in the private Ships, either in India or England, without the sanction of the Company or of its Government; the voyage to England, and the return to India, are required to be performed under the instructions and controul of the same authority; and as the Proprietors of Ships, the Commanders and Officers, the Seamen (mostly natives of India) and all the Persons concerned in the immediate conduct of the Trade, are subject to the authority of the British Government in India, it is always in the power of the Company and of its Government to prevent the perversion of an intercourse thus regulated between India and England, to any sinister purposes endangering the Rights and Privileges of the Company, or the Interests of the British Empire.

62. Omitting the difference in the rate of Freight, these considerations alone are sufficient to recommend the employment of Ships built in India, in the Private Trade between India and Great Britain: over private Ships furnished from England, the Company and their Government in India could not exercise an equally efficient controul.

63. It is remarkable, that the principle which has hitherto regulated the Commercial Intercourse between India and England, has actually occasioned the very evils which it was intended to avert.

64. The operation of this erroneous principle has forced the Trade between India and Europe from a channel in which it could have been controuled and regulated without difficulty, into the hands of Foreign nations, where it cannot, without considerable difficulty, be subjected to any degree of controul, regulation or restraint. The same mistaken policy has filled the Ports of India with the Ships of Foreign nations; has enabled those nations to rival the Company, both in Europe and in India, in many articles of its Export and Import Trade; has invited from Europe and America adventurers of every description; and by the number and activity of these Foreign agents, has menaced the foundations of your Commercial and Political Interests throughout every part of Asia, and even within your own Dominions.

65. If the extension of additional indulgences to the British Merchants necessarily involved the admission of numerous British adventurers into India, the wisdom of your Honourable Court could not fail to remark, that your Government can always with less difficulty controul the operations of British than those of Foreign agents; while the danger to be apprehended from the views and designs of Foreigners of every description, must ever be greater than any which can probably arise from an increased resort of British subjects, under such Limitations and Restraints as your wisdom may frame, and the vigilance of your Governments in India may be enabled to enforce.

66. But it does not appear probable, that any increase of the Private British Trade of India would necessarily produce a proportional augmention in the number of British agents resorting to your dominions: the British Merchants now resident in India, being equal to the conduct of much more extensive concerns, and likely to be employed by persons engaged in commercial concerns at home, who might easily conduct their operations with India through those British subjects actually established within your dominions.

67. On the other hand, Foreigners generally deal directly with the Natives, or with Foreign Houses of Agency. The number of these houses (in consequence of the War) is

* The probable saving to the Company in the present season, by the conveyance of their Gruff Goods in Ships built in India, may amount to £ 20,000.

now inconsiderable; the increase of Foreign adventurers will therefore be a necessary consequence of any considerable increase of the Trade in Foreign hands. Foreign Ships also being necessarily exempt from the controul of the British Government in Europe, offer to every emissary of the Enemy, and to every dangerous political adventurer, an easy entrance into India. In proportion to the increased resort of Foreign Ships to our Ports in India, Foreign intrigue will find a more ready channel of admission. It is a well-known fact, that those to whom your permission and licence to visit India have been refused, usually resort to Foreign Ships, and thus evade your authority. The same channel is also always open to afford refuge, and the means of escape, to every public defaulter and delinquent, from the authority of your Government in India.

68. It is impossible to check the resort of the Ships of Foreign nations to India by any other regulation than by rendering the Trade unprofitable to Foreign adventure: this effect cannot be accomplished, otherwise than by enabling the British Merchants in India to undersell Foreigners in the markets of Europe. A system which, under due regulation, shall afford to the British Merchants in India the greatest practicable facility of conveying their Trade to England, instead of endangering the stability of the Trade, and power of the Company, and of the Nation in India, will therefore constitute the most solid basis of security for the preservation of both.

69. The preceding observations may, I trust, satisfy your Honourable Court, that the principles of the Plan of the 5th of October 1798, combine the requisite indulgence to the Private Trade with the indispensable precautions necessary for securing your interests in India.

70. It is not my duty to enter into any detailed discussion of the objections urged by the Ship-builders in England, against the admission of Ships built in India, to a participation of the Trade from India to the Port of London. It may not, however, be useless, to add some remarks on this part of the subject.

71. Experience having proved, that Tonnage cannot be furnished from England on terms which would enable the British Merchants in India to rival Foreigners in the Trade between India and Europe, the exclusion of Ships built in India from the Port of London, would not increase the number of British Ships hitherto engaged in the Indian Trade, in any proportion which could materially benefit the Ship-builders in England. This measure, therefore, without any proportional benefit to the Ship-builders in England, would perpetuate and aggravate the evils now experienced from the restraints imposed on the Private Trade between India and England: On the other hand, by admitting Ships built in India to partake of the Trade to England, the Ship-builders and other Artists, Manufacturers, and Traders in England, will reap all the benefits arising from the large sums expended in the repair of the numerous Ships annually resorting to England from the Ports of India. Other interests, connected with the building of Ships in England, will also derive the profit resulting from the great demand for the articles necessary in the construction and outfit of the Ships built in the Ports of India; the fact being established, that many of those articles must necessarily be brought from England.

72. On their return to India, these Ships, from the moderation of their rates of Freight, will afford a most advantageous mode of conveyance for such of the Manufactures of the British Empire in Europe, as may be demanded in India; consequently, the facilities granted to the Private Trade, and to the Ships built in India, will serve to encourage the exportation of British Manufactures to Asia, to whatever extent the demand may be enlarged.

73. I have thus carefully revised the Plan contained in the Advertisement of October 1798, for the encouragement of the Trade of the British Merchants resident in India with England: I have compared that Plan with the arrangement adopted under the Orders of your Honourable Court of the 25th of May 1798: I have considered the probable effects of any future attempt to provide for the conveyance of the Private Trade of India to the Port of London, either in the Company's regular Ships, or in extra Ships hired in England; and I have adverted to the comparative practical operation of the systems adopted by this Government, in the years 1798-9 and 1799-1800, as it appears on the Accounts of the Exports and Imports of the Port of Calcutta in each of those years. I have also submitted to your examination, a combined view of the motives which induce me to revert to the Plan of October 1798, for the present season; and to form an anxious expectation, that my conduct in this proceeding may meet with your approbation and countenance, and may become the foundation of an improved and durable system of intercourse between India and England, under the sanction of your authority.

74. The rapid growth of the Foreign Trade, during the last season, urgently demanded the immediate interference of your Government on the spot: The number of Foreign Ships actually in the Port of Calcutta; the alacrity, enterprize, and skill of the Foreign Agents, now assiduously employed in providing Cargoes, and the necessary inaction and languor of the British Private Trade, embarrassed by the restraints of the existing Law, created a serious apprehension in my mind, that any further delay in the decision of this momentous question might occasion evils, of which the remedy might hereafter become considerably difficult, if not absolutely impracticable. The unrestrained progress of the Foreign Trade in the present season, added to its great increase during the last, might have established its

predominance

predominance over the Private Trade of British subjects, to an extent which no future Regulation might have proved sufficient to limit or restrain. The difficulty of diverting this lucrative Commerce from the channel into which it had been forced, would naturally be aggravated in proportion to the length of time during which the Trade should continue to flow in that course.

75. Under these serious impressions, and convinced that a prompt decision was demanded, with a degree of exigency equal to the importance of the question at issue, I directed the accompanying Notice to be published at Fort William, on the 19th instant; and I ordered the Governments of Fort St. George and Bombay to publish correspondent Advertisements at those Presidencies, with such modifications as local circumstances may render indispensably necessary.

76. It will rest with your Honourable Court to determine whether this Plan shall be rendered permanent. A temporary restraint is now applied to the progress of the Foreign Trade in India during the present season; and a temporary encouragement is granted, for the same period of time, to that of British subjects resident within your dominions. Ample time is thus afforded for the deliberate formation of your final judgment; the result of which I shall await with a respectful, but confident hope, that your wisdom may approve and perpetuate the policy which dictated my Orders of the 5th of October 1798, and of the 19th of September 1800; and that your liberality may confirm, to all the interests affected by this important measure, the lasting enjoyment of those commercial and political advantages, which it has been my constant endeavour, under your countenance and favour, to cultivate, to improve, and to extend.

I have the honour to be, Honourable Sirs,
With the greatest respect,
Your most obedient and faithful Servant,

The Honourable Court of Directors. WELLESLEY.

(6.)

SECOND REPORT of the SPECIAL COMMITTEE appointed to take into Consideration the Letters from the Right Honourable HENRY DUNDAS,

YOUR Committee have considered, with due attention, the two Letters, on which the Court were pleased, by their reference of the 24th instant, to require the opinion of Your Committee, namely;

One from the Right honourable Henry Dundas to the Chairman, dated the 21st March 1801;
Another from Marquis Wellesley, Governor General of Bengal, to the Court of Directors, dated the 30th September 1800;
Both on the important Question of enlarging the Trade of British Subjects between India and this Country.

The first of these Letters is an answer to the Report of Your Committee, dated the 27th of January last, which the Court submitted to the consideration of Mr. Dundas.

In that Report, Your Committee endeavoured to take a comprehensive view of the nature, the grounds, the consequences of the enlargement which has been contended for, of the extent to which it might be safe and expedient to carry it, and of the limits which, not merely the Rights of the Company, but with more commanding energy, the interests of the Empire, require to be prescribed to it.

Upon a subject so momentous, Your Committee could not but attend, with solicitude, to the opinion of so high an authority as Mr. Dundas; and it is, in the first place, with sincere satisfaction, that they see from him, a declaration so well becoming his candour, that the discussion which has been maintained between him and the Court of Directors, on the Subject in question, has not been a controversy about the respective powers of the Department of Controul and of the Company, but rather an argumentative enquiry into the measures, which the present situations and claims of the Private Trade between India and Europe, rendered it proper for the Court to adopt. As he intended to argue, not less for the interest of the Company than of the Nation, in which Your Committee trust the Court have imitated him, by viewing the public good equally with that of their constituents, so he explicitly affirms, that this is a subject over which the Commissioners for the affairs of India have no controul; and it is therefore his conclusion, that if the Court of Directors are not convinced, by the reasonings opposed by him and others to the opinion they have formed, it remains only that they immediately act upon that opinion. This instance of correct regard to the rights of the Company, Your Committee hope, may hereafter be instructive to those who, dissatisfied with the exercise of the Company's commercial powers, might naturally be disposed to presume upon their uncertainty or inefficiency.

Your Committee also cannot but testify the pleasure they receive from finding all the great principles asserted in their Resolutions of the 27th of January last, as the fittest for the government and preservation of British India, strenuously professed by Mr. Dundas; particularly

ticularly that the administration of our Indian Empire, and the intercourse between it and this Country, should be maintained by the great national organ the East India Company; that the Colonization of Europeans in British India, and all measures leading to it, should be prevented; that the Transfer of Capital from Great Britain to the East, in the manner Capital has been sent to our American Colonies, in order to raise Produce there, would be the introduction of one of the first principles of the Colonial System; and that the *bonâ fide* Trade of Foreigners with our Indian Settlements, should, under due Regulations, be permitted.

On the views exhibited in the same Report, of the actual state of the Trade of Foreigners and British Residents in India, and of the conduct of the Company in respect to the latter, Mr. Dundas only pauses in giving any opinion, because he has not before him the documents and materials on which those views were founded.

In a word, none of the principles or facts, advanced in the Report of your Committee of the 27th January, is controverted by Mr. Dundas. He differs from your Committee only in a single point, respecting the application of those principles in a point of practice; but that, to be sure, a point of very great moment; whether the systematic establishment of any class of Private Ships, in the Commerce and Navigation between Great Britain and India would trench upon those principles, would tend to introduce European Colonization in India, and finally endanger the system by which that Country is now held to this? Being still an advocate for the stated admission of Indian Ships into that Commerce and Navigation, he is of course persuaded, that none of the consequences now mentioned, and before more fully stated, would follow from it.

Your Committee have given, in their former Report, their reasons at large, for very strongly apprehending that such consequences would ensue. Those reasons have not been particularly examined, and they remain unrefuted; nor has any other matter come under the notice of your Committee, which at all affects the conclusion they, after mature deliberation, deduced from them.

Hence your Committee are unable to alter the opinion they have already delivered to the Court. In this momentous case, they conceive that the probability only of great danger is a sufficient objection to the proposed innovations; and that, in order to render those innovations admissible, it ought to be satisfactorily shewn, that no such danger is at all probable.

Mr. Dundas has referred to the Letter of the Governor General of the 30th September last, as ably detailing and demonstrating the grounds of those opinions, which he has stated to the Court on the subject of the Indian Trade. Your Committee have thus had an additional motive for perusing with care, a Document which the Order of Court, as well as the authority from which it comes, pointed out to their particular attention; and this attention they have bestowed upon it. Its professed design is, first to give a view of the urgent considerations which have determined the Governor General to revert, in the way of temporary arrangement, to his plan of October 1708, "for the Encouragement of the Private Trade "between India and London," rather than to follow the Court's Order on that subject, of May 1798; and secondly, to state the reasons which induce him to hope, that the Court will speedily confirm his proceedings by a "*permanent System of Regulation*, founded on similar principles."

The Court's Order of the 5th May 1798, which the Governor General treats as a System, and under that notion of it, considers "its Principles, Objects, Policy, and practical Opera-"tion," was merely incidental and occasional, arising from a particular fact which came before the Court.

The Bengal Government had, in the year 1797, allowed two Country Ships to come to London, laden *on account of the Owners*. The Court were of opinion, that if the privilege of sending home Private Ships with Cargoes were at all conceded, it ought to have a general operation; that those who possess Ships should not be entitled to load them entirely with their own goods to the exclusion of other Exporters, who had Merchandize but not Ships; they therefore directed, that when the Bengal Government should grant permission to export goods on Country Vessels, those vessels should be hired by the Company, and Freight on them given to all qualified persons applying for it.

This was merely a temporary Proviso, looking to one object—the equal participation among all the Merchants, in opposition to a Monopoly by a few of greater Capitals, who were Ship Owners, of whatever privilege of Private exportation, beyond the Statute Tonnage, might, at any time, be conceded. It must be well understood, that the Court, in giving that temporary order upon a single point, did not mean it as any decision on the whole of this great subject of enlarging the Private Trade, but looked forward to a general discussion and adjustment of that subject, which the agitations of it, then commenced, were rendering unavoidable.

Before this Order of the Court reached Bengal, the Governor General, on the 5th October 1798, complying with the request of the Merchants, permitted them generally to send home Private Ships and Cargoes, as had been done in 1797; the Ships being hired to the Company, and relet to the Owners. In the following year, having received the Court's

Order

Order, he, in obedience to it, observed the mode of freighting therein prescribed; but against this mode representations were made by the Merchants there; and the reasons urged by them, which the Governor General fully adopts, with other considerations, which, he states, appeared to him to enforce a recurrence to his plan of 1798.

Into this first part of the subject, however, either as it may respect the Merchants, or as it relates to the temporary measure of the Governor General, Your Committee do not think themselves, at this time, particularly called to enter. Their immediate concern is with the other and more important part of his Letter, which is strenuously to recommend and to urge "the permanent establishment of a systematic intercourse between the Ports of India "and that of London, regulated by principles similar to those adopted by the Bengal "Government in October 1798;" that is, not only that the mode of hiring and reletting to the owners, Private Ships for Private Cargoes, shall be established, instead of the one enjoined by the Company; but that the permission to send home such ships and Cargoes, which had been formerly given occasionally, at the discretion of the Company or their Governments, and was always subject to any limitation they might prescribe, shall no longer rest on this footing, but be rendered permanent, or, in other words, become a Right, and this without any proposed limitation whatever as to the extent of the trade.

The Court will see at once, that this is the main question discussed through the whole of Your Committee's Report of the 27th January last; a question upon which Your Committee and the Court have come to a Resolution, considerably differing from the conclusion which the Governor General deduces from his reasoning, and differing also, though far less, from the opinion of Mr. Dundas, between whose views and those of the Governor General there appear to be some very material discordancies.

The Governor General argues, in support of his proposal, from the inconveniences of the restraints, limitations, and uncertainties, under which the Private Merchants have hitherto been placed; from the increase of the Trade of Calcutta; from the great advantages which would result to British India and the Sovereign State, by encouraging the Produce, Shipping, and Exportation of the former, and making the latter the grand mart for all the Exports of our Eastern territories. He next represents the Trade of Foreign nations with our Eastern possessions, as alarmingly increasing; those nations as becoming very formidable commercial rivals to us; the peace and security of our Indian Empire, as likely to be affected by the intrigues of numerous Foreigners resorting thither; and the practicability of reducing Foreigners to an inability of doing much in the Trade of India, by giving the utmost facility and encouragement to our own Merchants.

All these topics have been repeatedly brought before the Court, either through the medium of the proceedings of the Governments abroad, or of the advocates at home for the Free Merchants; and they are considered at large in the former Report of Your Committee; who, after a deliberate review of the Letter from the Governor General, are unable to discover in it any branch of the subject to which they have not already adverted. Some of the Governor General's arguments are accompanied by new circumstances which demand attention, and all of them are strongly stated; but the objections to the proposed enlargements which he has also noticed, are not, in the opinion of Your Committee, sufficiently weighed, nor duly followed into their consequences. Such being the general matter and scope of the Governor General's Letter, and Your Committee having, in their former Report already mentioned, likewise entered fully into the consideration of those objections to which they have now alluded, it cannot be necessary, did the limited time of the Committee permit, to go into a minute discussion of the various reasonings which the Governor General has employed, since that would unavoidably lead Your Committee over the same ground they have already trodden; and therefore, without intending the smallest failure of respect towards the noble writer of the Letter, or any elusion of his arguments, they will confine themselves to a few of those points brought forward by him, which either mark the more material differences between his opinions and those entertained by Your Committee, or contain such new circumstances as require observation.

I. The opinion of the Governor General appears to differ from the opinion of Your Committee, in respect to the nature of that Trade from British India, which it is now in question to encourage; and also concerning its proper extent.

Your Committee have held, that besides allowing for the Returns of exported British Manufacturers, according to the Act of 1793, a privilege now hardly claimed, the legitimate and only considerable object, in enlarging the Private Trade, ought to be the remittance of the Fortunes of British residents. Mr. Dundas has gone upon the same principle in his Letter of April 1800. This was the main object of the Act of 1793; and in the Eleventh Resolution submitted by Your Committee on the 27th of January last, which has been approved by the Court, it is formally stated that, "if it became a practice to add to the native "Stock of India Capital belonging to residents in Great Britain, and transplanted for the "purpose of forcing the productions of that Country beyond the ability of its own means, "this would be the introduction of one of the first principles of the Colonial or West "Indian system, which it is said, in the First Resolution, would ultimately hazard the loss "of our Possessions."

Mr. Dundas, in his Letter of the 21st ultimo, fully accedes to this doctrine. The Eleventh Resolution, and also the First, are among those of which he says, "that his opinions entirely "accord with the general principles contained in them." The Governor General, on the other hand, in the forty-ninth paragraph of the Letter now under consideration, distinctly asserts, "that if the Capital of the Merchants in India, and the remittance of the fortunes "of individuals, should not supply Funds sufficient for the conduct of the whole Private "Export Trade from India to Europe, no dangerous consequence could result from applying "to this branch of commerce, Capital drawn directly from the British Empire in Europe."

His Lordship goes on, in the following paragraphs, to state, what beneficial consequences would result to British India from such an increase of its active capital, as would augment its Produce and Manufactures, and certainly where it is argued, that there could be no dangerous consequence on the one side, and that there would be great benefits on the other, the admission of this species of Trade muſt be underſtood to be clear; nor can it be denied, that it seems naturally to flow from the doctrines frequently held by the advocates for enlargement. In another part also of the Letter, the Governor General argues, "for the extension "of the utmoſt practicable facility to the British Merchants in India for export to London:" And to shew that it is not probable any increase of Private British Trade in India would necessarily produce a proportionate augmentation in the number of British agents resorting thither, he observes, that British Merchants there would be "*likely to be employed by Persons* "*engaged in Commercial concerns at home, who might easily conduct their operations with* "*India* through the British subjects eſtabliſhed there:" which expression, if it has not reference to the provision of 1793, in favour of British exporting Manufacturers, who have hardly ever used their privilege, will imply, that other residents in Britain might become parties in the Indian Trade.

Now here is a grand, and even an essential difference in judgment and principle, between the Governor General on the one side, and the Court and Mr. Dundas on the other. It muſt be useless to debate about subordinate details, if this great point be not settled.

This, therefore, is the firſt queſtion: Whether we may authorize the transfer of British Capital, for the purpose of raising Produce in our Eaſtern Possessions? This is, in the apprehension of the Court and of Mr. Dundas, it is ſtill in the apprehension of Your Committee also, one of the usual leading principles of our Colonial syſtem. It would, in the opinion of Your Committee, tend to introduce a Colonial syſtem into India; the consequences of it cannot fail to be important; it ought not, therefore, to be precipitately acquiesced in; but before it is acted upon or admitted, both the Company and the Nation ought solemnly to try and determine it, with a deliberate view of all the bearings, and probable effects of it. What the effects of it, combined with the other measures of the same syſtem would be, Your Committee have in their former Report endeavoured to inveſtigate at large.

II. The systematic establishment of any class of Private Ships in the trade and navigation between India and Britain, which, in respect to Indian Ships, the plan of the Governor General involves, is another great principle in which his opinion is at variance with that of the Court. Upon a less extensive scale of enlargement than that for which the Governor General pleads, the Court have seen insuperable obstacles to the admission of this Article, as has been at length explained by Your Committee in their former Report.

Of the reasons therein stated against it, Your Committee will, at present, refer to one only—the high improbability of excluding, for any length of time, British Ships and Owners, and Merchants resident in Britain, from the privilege at first conceded only to Indian Ships and Residents in India. If this exclusion would be difficult, as Your Committee have maintained, on the more limited plan of enlargement, which they conceived to be in question, they must be of opinion, that if so great an innovation as is now proposed in our system of Indian policy (a change certainly not within the scope of the Act of 1793) were admitted, that exclusion would be impossible; and indeed it would be useless to contend for it, because if Merchants resident in Britain might embark, according to their discretion, in Indian adventures, through Indian Ships, to the indefinite multiplication of such ships (whether ultimately the Nation might on the whole be benefited or not by such a new state of things, and all its Concomitants) they might then as well be permitted to employ English Ships at once; for it is not the Country of the Ships, but the enlargement of the Channels of Communication, with the other considerations, which would follow a systematic establishment of any class of Ships, that constitues the essence of the objection to such an establishment.

III. On the subject of the Trade and intercourse of Foreigners with our Indian possessions, Your Committee are concerned to find, that the sentiments they entertain do not, in all things, correspond with those of the Governor General. It is to this head, that the circumstances, new to them, in his Letter, chiefly belong; for he has shewn a very large increase to have taken place in the year 1799-1800, in the imports of Foreigners, especially the Americans and Portuguese, into Bengal, and in their exports from thence. This is, undoubtedly, a matter which well merits attention; but Your Committee are by no means convinced, that it affords any certain conclusion in favour of the argument which it is brought to support, namely, that the transfer of British Capital to India, and the employment of Private Indian Ships from thence to England, should be systematically permitted. It will be proper

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to enter a little into this matter. The Merchants in India, and their advocates here, have, for several past years, insisted in terms very alarming, on the increase of the Trade of Foreigners. They represented it as vast and as progressive. Your Committee have, in their former Report, from the most recent authentic Statements of the external Commerce of Bengal, shewn, that from the year 1795-6 to the year 1798-9 inclusive, the Exports of Foreigners from Bengal uniformly decreased, and that their Imports there almost uniformly decreased also. From the same Accounts it likewise appeared, that the amount of the Trade of America, which was regarded as the most formidable rival, varied from less to more, and again from more to less: and Your Committee were warranted in observing further, that the Foreign Export Trade of Bengal did not, in the year 1798, exceed in value what it had been Thirty years before. The natural inferences from these facts were, that the amount of the Foreign Trade was not such as to occasion any alarm, that it was not increasing, and that it fluctuated from year to year; whence also it was fair to suppose that it was still, in some measure, a trade of contingencies, arising in part, no doubt, from the belligerent state of Europe. So far, therefore, the argument from the increase of Foreign Trade was invalid. But in the year 1799-1800, there appears to have been a real and considerable increase in the Trade of America and Portugal. According to the Governor General's Statement, their Trade in that year, and the average of it for Three preceding years, will stand thus:

	Imports.	Exports.
Average of the Years 1796-7, 1797-8, and 1798-9 - - -	17,82,327	27,37,604
1799-1800 - - -	81,81,005	71,30,372
Excess in - 1799-1800 - - -	63,98,678	43,92,768

As however there was a progressive decline in the Foreign Trade in the year 1796-7, 1797-8 and 1798-9, it may be proper also to compare the state of that Trade in the years 1755-6 and 1799-1800. In the Reports of external Commerce it appears thus:

	Imports.		Exports.	
	1795-6.	1799-1800.	1795-6.	1799-1800.
Hamburgh - - - -	6,57,431	72,333	17,37,342	61,582
Copenhagen - - - -	7,70,136	10,16,474	8,13,832	9,56,145
Lisbon - - - - -	10,24,943	46,56,391	21,81,371	33,44,435
America - - - - -	8,43,118	35,24,644	19,49,319	37,85,937
Rs	32,95,628	92,69,812	66,81,864	81,48,099

This view, with some lights thrown on the subject by the Reports of external Commerce, affords several useful observations.

First. The Foreign Exports of 1799-1800, exceed those of 1795-6 in nearly Fifteen lacks of Rupees. This is the total Increase of the Trade, compared with its state five years preceding.

Second. The Foreign Exports of 1795-6 nearly doubled the Foreign Imports, consequently Bengal paid so much more than it received, and the greater part of the difference was probably British property, sent out of that country by clandestine channels. In 1799-1800, the Imports exceeded the Exports in about eleven lacks, and this was perhaps the first year in which the balance of Foreign Trade was thus really in favour of Bengal, or the Imports even equal to the Exports, since our acquisition of the country.

Third. The excess of Imports in 1799-1800, compared with 1795-6, is about Sixty lacks of Rupees; and it appears, that a very large proportion of this sum, probably about three-fourths, was brought into the country in specie, the most advantageous kind of import.

Fourth. It is to be collected from the Reports of external Commerce, that the increased Trade of the Portuguese in 1799-1800, arises from the increased demand for India Goods in the Brazils, Spain, and Spanish America; and the subjects of the United States appear to augment their trade, partly from the increasing consumption of Indian commodities, by the large population of that portion of the American Continent, and partly from their supplying some of the West India Islands, and the Spanish Settlements in South America, with those commodities. This, therefore, may be presumed to be a *bonâ fide* Trade; and in our present circumstances, or whilst War continues, it is not likely that if we immediately checked this trade, our importations to London would reach those distant places of consumption. The conveyance from India direct would have so many advantages, as probably to incite a new activity in the clandestine Trade from our Settlements.

Fifth. It has appeared, from what Your Committee has stated in their preceding and present Reports, that the Trade of Foreigners with India has been liable to great fluctuations in the course of this War; and on the whole, therefore, of the view and exposition here given, Your Committee submit, whether the increase in the Foreign Trade in one year be of such a nature and amount, as to urge to any instant measure of extraordinary magnitude.

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But Your Committee see great reason to doubt, whether, if even the measure now proposed were adopted, the *bonâ fide* Commerce of Foreigners with India would thereby be greatly diminished. The advantages with which neutral Nations at present carry on that Commerce, clearly arise in part, from their neutral character. In the expense of shipping, navigating, and insurance, they sail cheaper; and needing no Convoys, they perform their voyages more expeditiously. To this is to be added, that the import Duties on Indian goods in Portugal, Denmark and Hamburgh, and as Your Committee apprehend, in America also, are more favourable than they are in London. Whilst these circumstances continue, it seems in vain to expect that the home consumption of those Countries can be supplied through the medium of London. For what, if by new enlargements, an amount as great as Foreigners now carry from India to their own ports, were added to the Private Exports from India to London? It is continually said, that the exportable produce of India may be indefinitely increased; is it not reasonable to suppose, therefore, that the Bullion of the Americans and Portuguese would still find the returns they needed of the commodities of that quarter? But this juncture, when, from the extraordinary turn of the War, it has been even feared that all the Ports of the Continent might be shut against the Ships of this Country, seems particularly unpropitious to attempts to attract hither any large portion of the Indian Trade carried on by neutral Nations. As it is the War which has given the chief advantage to Foreigners in that Trade, so the return of Peace will afford the best opportunity for rectifying whatever may still require regulation.

Although Your Committee cannot allow the present ſtate of the Foreign Trade to be of preponderating importance in the vaſt queſtion now under consideration, yet they are forward to observe, that besides requiring general attention to its progress and variations, several things in it call for the interposition, at a seasonable moment, both of the Government and of the Company. The circuitous trade of the Americans with Foreign Europe is a violation of the Treaty of Commerce, little merited by the great privileges given them in that quarter; the Indian Duties also on Exports and Imports, seem to require new modifications in favour of the London Trade; and if these things were duly regulated, and the London Import Duties on Indian goods brought nearly to the level of the moderate Impoſts at Foreign Ports, it appears probable, that with the advantages of Peace, the Trade of Foreigners would be limited to what could be carried on with their own capital; and this, it has been agreed, they should be permitted to enjoy.

But Your Committee have before observed, and cannot avoid repeating, that if all practical meliorations were effected in favour of British Traders in India, and even permission given them to send their own Ships to England, it does not appear that, after all, these concessions would infallibly secure to this country the Trade of those British residents. The principle relied on for obtaining that security, is to make it the interest of the Merchants to consign their goods hither; but suppose that, after every thing practicable is done by the Company and the Government for this end, it should still prove at times their interest to address their goods to Foreign Ports? Notwithſtanding what has been said of the superior advantage of sending commodities to the largeſt market, and to one's Native country, conjunctures may arise, especially in the deranged ſtate into which Europe is now brought, when this may not be the moſt profitable course. What then would preserve to the Company and the State the expected benefit of all the sacrifices they should have made? Your Committee are at a loss to give a satisfactory solution to this intereſting enquiry. They believe the Commercial hiſtory of the American Colonies, now independent, will shew that no privileges conceded by the mother country to the Trade of those Colonies, were sufficient to prevent them from often following their own intereſt, when it led them to forbidden Ports. The Governor General has ſtated, in the Letter now before Your Committee, that "it never can be practicable, if it were justifiable or politic, "by any reſtrictions or penalties on the Trade of the British subjects, to prevent the "increasing produce and manufactures of India from being conveyed to the markets in "Europe, where a demand for such articles shall exiſt." The object of any reſtrictions that now exiſt, is not to prevent the exportation of Indian Produce to Foreign Europe, but to prevent British residents from carrying on that Trade for their own account. From the laſt Report, however, for the year 1799-1800, of the external Commerce of Bengal (in which are several passages that call for observation) it would appear that such reſtrictions are little regarded; for repeated mention is made of the Trade of *Anglo-Danes* or *British Subjects*, from Bengal to Copenhagen and Hamburgh. The subject is mentioned openly and familiarly, it would almoſt seem induſtriously, in order to bear upon the queſtion of the required enlargements in the Trade to London; for it is said in one place, "that in 1798-9, when British Merchants in Calcutta were permitted to load their own "Ships, or to make their own arrangements for the freight to London, there was not a "single bag of Sugar or bale of Cloth shipped by them to any Foreign Port; whereas, "if such permission had not been granted, the shipments in *Anglo-Danish* Vessels would "have continued; as Merchants in every part of the world will run many risks, sooner "than allow their Ships to rot in harbour, if employment can be obtained for them." Though it belonged to the office of the Reporter to bring the Foreign Trade, of whatever description, into notice, yet as in the passage now quoted (whence by the way it would seem that to become possessed of Ships may be used as an apology for carrying on the clandeſtine Trade) and in other similar passages, breaches of the Law are brought under the eye of Government and of the Court, in a manner that seems to imply no expectation of exciting surprise or animadverſion; and as a passive acquiescence under publicities of this

kind

kind may yet further encourage disregard of the exifting Laws, which cannot but be inexpedient in any Government, Your Committee submit, whether this matter, and indeed the whole ftate of the clandeftine Trade, does not require some attention on the part of the Court.

In the former Report of Your Committee, the amount of the clandestine Trade of Bengal is stated to have been, on an average of some preceding years, about Twenty-five Lacs of Rupees per annum. This, as the Statements exhibited in that Report may shew, is to be understood as the annual amount of British fortunes, sent home from Bengal by Foreign channels, or, in other words, the supply which the remittance of those fortunes gave to the clandestine Trade.

But from the last Report of external Commerce, and from other circumstances, it now appears probable, that of the remaining Thirty-one Lacks per annum, which Your Committee stated as the really Neutral Trade of Bengal, a part may have been carried on with Capital furnished by British residents there, or by Merchants in London. In as far as this adds to the argument drawn from the amount of the clandestine Trade, it subtracts from that which has been urged from the increase of the real trade of Foreigners.

In one other point which belongs to this head, Your Committee feel themselves unable to adopt the sentiments of the Governor General;—it is the apprehension he seems to entertain of Foreign intrigue and Foreign influence, in consequence of the present resort of the Ships and Adventurers of Foreign nations to India. That this is a matter which, in all times and under all circumstances, should engage the vigilant attention of the Company's Governments, is a very clear proposition. To remit watchfulness would be to invite danger, and to maintain it is the only way to keep danger at a distance. But Your Committee are at a loss to conceive how, in the present state and circumstances of the British nation, and of Foreign nations in India, there can be so much room for the intrigues of their Agents, or so much to be apprehended from them, as in former periods, when they possessed respectable national Settlements and Governments in India, when they had national Representatives, who were owned by the Princes of the Country, and maintained a political intercourse with them. Now, excepting the spots still occupied by the small States of Portugal and Denmark, the Foreign nations of Europe do not possess a foot of land on the continent of Hindostan. Our dominion, on the other hand, is consolidated and extended; and Foreigners, in general, are obliged to resort for their commodities to our Settlements, and to have their wants supplied through the medium of our subjects. Without national settlements or representation, Your Committee cannot apprehend that, if due circumspection be observed on our part, political danger is to be feared from them; especially from such nations as the Americans, Danes, and Portuguese, whose domestic circumstances do not favour schemes of obtaining political power in the East. The French alone seem at present to be, in this respect, formidable to us; and if they again obtain footing in that Country, it will remain for us to employ those precautions which the case shall require.

The resort of Foreign military adventurers to India, is, unquestionably, a matter of very serious consideration; and the Company and the Nation are highly obliged to Marquis Wellesley for the energy with which he has applied himself to the correction of that evil: But as Foreign Flags always have had, and must have, access to India, so it does not appear, that it can be more easy now for adventurers of that description to introduce themselves into Hindostan, than it was when the French and Dutch possessed there large Establishments, Forts, and Military of their own.

IV. In the last place, Your Committee must believe, that there is a very material difference between the views of the Governor General and those of Your Committee, respecting the consequences which would follow from the proposed system of enlargements.

This is an essential part of the subject on which Your Committee have already given their sentiments at large. Unquestionably, the Governor General does not feel those apprehensions they entertain; if he did, his principles, yet more than the stake he has in the welfare of the Empire, would withhold him from supporting the projected Innovations.

He desires to promote the prosperity of the Provinces over which he presides, and is impressed by what appears to be immediately suited to this end; but from the various important events which have occurred in the short period of his Government, and the application of his mind to other studies, he, though acquainted with the general principles of commercial policy, for which the Court also maintain a liberal regard, has not perhaps been able to contemplate the effects of the proposed changes in a commercial Country like this, with the lights which the position, mercantile experience, and habits of the Members of the Court of Directors, reflect upon it.

Your Committee have not a doubt, that the effects of the privileges which are required, would be very great upon the existing system of Indian intercourse and connection, and gradually change the character of that intercourse. If the required privileges are given to one class of Ships, and one class of British subjects, it will be, in the opinion of your Committee, even impossible to withhold them long from other classes: or if these are denied a formal participation, they will soon infuse themselves into the first mass; the keen spirit of Commercial enterprize will every way seek to enlarge its liberty, and become impatient under remaining restraints; in which view it is not unimportant to remark, that "to avoid

"the Forms of Office at the India House," (the business of which it is impossible to transact without Forms) is already assigned publicly by the Reporter of Bengal Commerce, as one cause of some late illicit practices. Many things would conspire to antiquate the present Establishment; and the genius, in a word, of the Commerce thus carried on, must progressively tend, more and more, towards an unrestrained and a Colonial system. If it were now proposed to erect another Commercial Company, the proposal would probably startle every body: But in fact the privilege which is in question, would establish an interest of a more formidable nature, and containing a stronger principle of growth, than could be involved in the strict constitution of an Incorporated Society. The gradual increase in numbers, influence, and connections of those who should embark in the Trade of India, under the new privileges, has been adverted to in the former Report of Your Committee. Moderate as is, in truth, the whole Capital yet engaged in the Private Trade of British India, we see that those concerned it, who a few years ago had hardly any ostensibility, are now able to make considerable movements, both in India and in England. It is obvious, that the Stock of the East India Company being open to all Purchasers, may in time be largely possessed by persons of this description; and that the very complexion and character of the Company, from whom Commercial Laws for India emanate, may at length be changed. It is not enough, therefore, in treating of this subject, to make a due reservation for the principles of the present India System, and for the Rights of the Company; the great point of all is, sedulously to examine how the measures professed to be adopted with proper regard to those principles and rights will operate: Nor is it enough to say, that the Company may prevent the perversion of the proposed privileges, or restrain them if they are found inconvenient. It is not, after arming the present spirit of innovation with new powers, that we could expect to be successful against its progress. After men had embarked largely in the new system, and set Capitals, Ships, and Adventures in motion, then would not be the best time to tell them to stop. They would plead the interests they had engaged, and engaged under the sanction of authority. It would be disputed by one part of the Company, whether those things which another part might call inconveniences, were so or not; and, in short, this kind of reasoning puts all to hazard in making the experiment.

In concluding this momentous subject, Your Committee are induced to offer a few words on the situation in which they find themselves placed with respect to it, as Directors of the Company: and in expressing their own sentiments, they may venture to assume that they describe those of the Court at large.

No part of the duty of a Director is more trying than that which calls him to resist private and personal interests. These are always active and urgent, and apt to combine censure with disappointment. In support of such interests, those to whom they appertain, perhaps many in number and united together, act immediately in their own persons; whilst the public Interest is managed by representation; and the eager assaults of numerous individuals must be chiefly opposed by an internal principle. Prejudices have always existed against the Company, partly from its power or management, and partly, of late years especially, from doctrines of Commercial Policy imperfectly understood, or unsuitably applied. The Directors have been held to maintain a narrow jealousy of the Company's Monopoly, and in that spirit to have opposed the liberal extensions which the public Interests required; but they are not conscious of deserving this imputation. They feel, indeed, that it is incumbent on them not to surrender the rights of their Constituents, without being convinced that the surrender ought to be made; but they have examined the present question, and have been very much guided in the determination of it, by considerations of National Policy. Such considerations must evidently enter now into all great measures respecting the Export Commerce of British India. It is painful to the Directors to pause upon any schemes that seem to have the Prosperity of that Country for their object; they sincerely wish it to be flourishing and happy, but also to be safe. The British residents in it, not only those who are actually concerned in its Manufactures and Commerce, but the Servants of the Company, employed as public functionaries, all desire to see its industry promoted. It is natural they should become interested in the scene immediately before them; it is also laudable: and as the conduct of the Court of Directors, in the present case, greatly results from considerations less within the sphere of the observation of their Servants, it is not impossible that, charged as it will be by others with narrow, timid views, it may appear to them to wear too much of that complexion.

Conscious as those Servants are of loyal and affectionate attachment to the Mother Country, an attachment which the Directors are assured is warmly felt, they may think the fears of distant evils visionary, and partake of that sentiment which persons out of the service manifest, for what they may conceive to be a more expanded and magnanimous policy. If this way of thinking should so far infuse itself as to lessen the regard, due to the present system of Indian Government, of which the Court of Directors is the supreme executive head, it would be every way unhappy. No material change in that system, if speculation could be carried forward to one, would place the European inhabitants of British India on so desirable a footing, as they live at present under a Government of various parts, which operate as checks upon each other. All, indeed, who argue upon public principles, are for the continuance of the present Indian System; the Court of Directors, however, forms an integral, and even essential part of that system. If their Administration is discredited, the system itself is affected: and though they must be far, either personally or collectively, from pretending to be exempt from Errors; yet the consideration just mentioned, may entitle them

to be solicitous, that their conduct should not be subjected to unnecessary censure, and thence the authority of the Court exposed to derogation; and therefore, although all just freedom of communication is to be encouraged in their Servants and Governments abroad, it must be extremely inexpedient to have differences of opinion between them and the Court, made unnecessarily ostensible, either in India or in England. Opposition to the Court in both Countries, must thus be strengthened: in public discussions which arise at home, perhaps the great weight of the Indian administration may be forced into the scale of those with whom the Court has to contend; and the delegated and superior Authorities, which ought to appear as much as possible one Power, be placed in opposition to each other; which will manifestly tend to weaken the credit of the latter, and thence the system of which it is a constituent part. Your Committee hope to be forgiven, if these Observations shall appear to be any digression from the question under consideration: they seemed to be connected with that question, of which Your Committee will only further say, that, in their opinion, it involves in it ultimately, the Permanence or the gradual Supercession of the present system of Indian policy.

East India House,
2d April 1801.

HUGH INGLIS,
D. SCOTT,
STEPHEN LUSHINGTON,
JOHN ROBERTS,
JACOB BOSANQUET,
ABRAM ROBARTS,
EDWARD PARRY,
CHARLES GRANT,
FRANCIS BARING.

MEMORANDUM.

The under-mentioned PAPERS, which were referred to in the Proceedings of the Special Committee, lie at the India House, for the inspection of the Proprietors, viz.

Extracts from the Bengal Correspondence, &c. collected into One large Folio; relative to the Question of extending the Trade between Great Britain and India, from 1785 to 1799; containing the following Particulars; viz.

Sir J. Macpherson's Minute, 9th April 1785.
Letter from Bengal to the Court, 9th ditto.
Letter from Sir J. Macpherson to ditto, 10th January 1786.
Extract from Mr. Hastings' State of Bengal, 1786.
Mr. Bebb to the Board of Trade, 22d August and 17th November 1788; and Minute of Board of Trade thereon.
Mr. Bebb to the Board of Trade, 14th April and 30th November 1789.
Earl Cornwallis to the Court of Directors, 1st November 1788.
Letter from the Court to Bengal, 11th March 1791.
Letter from Bengal to the Court, 15th May 1795.
Letter from the Court to Bengal, 27th July 1796.
Proceedings of the Board of Trade, 21st October, 20th December and 23d December 1796.
Letter from the Court to Bengal, 17th February 1797.
Bengal Commercial Consultations, 13th March 1797.
Bengal Public Consultations, 3d April 1797.
Public Letter from Bengal, 30th ditto.
Commercial Letter from the Court to Bengal, 4th October 1797.
Proceedings of the Board of Trade, 26th December 1797.
Proceedings of the Governor General in Council (Commercial Department) 8th May 1798.
Commercial Letter from the Court to Bengal, 23d May 1798.
Public ditto, 25th May 1798.
Proceedings of the Governor General in Council (Commercial Department) 28th May; 16th and 26th July; 1st and 15th October 1798.
Letter from Bengal (Commercial Department) 31st July 1798.
Letter from Bombay (Public Department) 7th December 1798.
Letter from Bengal (Commercial Department) 1st January 1799.
Proceedings of the Governor General in Council (Commercial Department) 1st and 15th April; 3d, 17th and 28th June 1799.
Commercial Letter from Bengal, 2d September 1799.
Letter from the Board of Trade to the Governor General in Council, 26th November 1799.
Lord Mornington to the Chairman, 29th November 1799.
Ditto to the Court, 9th March 1800.
Commercial Letter from Bengal, 1st March 1800.
Proceedings of the Board of Trade, 1st and 12th November; 10th and 24th December 1799.
Mr. Buckley to the Board of Trade, 11th and 30th December 1799.
Letters from the Board of Trade, to the Governor General in Council, 7th February and 4th March 1800.
Arrivals and Departures of Foreign Ships at Calcutta, for Thirteen Months.

Mr. Browne's Report of the External Commerce of Bengal by Sea, for Four Years.
Ditto, of the Internal Commerce of Bengal for 1796-7.
Extracts relative to the Customs levied on the Foreign Trade in Bengal.
Proceedings of the Marine Committee at Calcutta, 1793, on India Ship-building.

A Letter from Messrs. William and Horsley Palmer, and other Mercantile Houses, requesting Permission for their own Ships to proceed to India, laden as therein mentioned; read in Court the 2d April 1800.

A Letter from John Prinsep, Esquire, to the Chairman, detailing his Ideas on the Commerce between Britain and India; read in Court the 2d April 1800.

Enclosures in the Governor General's Letter, dated the 30th September 1800.

Extracts Minutes of Court of the under-mentioned Dates, viz.

2d April 1800; ordering the Letter from Mr. Prinsep, and the Letter from Messrs. William and Horsley Palmer, &c. to lie for Consideration.

18th April 1800; ordering Mr. Dundas's Letter of the 2d of that Month to lie for Consideration.

2d July 1800; ordering Mr. Dundas's Letters of the 2d April and 28th June, to be taken into Consideration on the 10th July.

9th, 16th, 23d and 30th July 1800; postponing the Consideration of those Letters.

14th August; appointing the Special Committee.

20th August; referring the Letters from Mr. Princep, Messrs. Palmers, and others, to the Special Committee.

27th January 1801; ordering the Special Committee's Report, and Resolutions, to lie for Consideration.

4th February 1801; approving the Report and Resolutions.

24th March 1801; referring Mr. Dundas's Letter of the 21st of that Month, and the Letter from the Governor General, to the Special Committee.

26th March; ordering certain Papers to be printed.

2d April; approving the Special Committee's Second Report, and ordering it to be printed.

No. II.

Copy of the PARAGRAPHS lately tranſmitted by the DIRECTORS of the EAST INDIA COMPANY to the COMMISSIONERS for the Affairs of INDIA, as intended to be ſent out to the Governor and Council of Fort William;—on the Subject of the TRADE by Britiſh Subjects between India and Europe.

Para. 1.

WE propoſe, in this Letter, to communicate to you our final Reſolutions, and Inſtructions on the ſubject of enlarging the privileges of Private Traders between India and Great Britain; a ſubject which has been very much agitated within the laſt three or four years.

2. It will not be neceſſary for us on this occaſion to go into an ample review of all that has been advanced in favour of extending thoſe privileges, nor to diſcuſs at length the arguments by which the extenſion has been ſupported, nor to inveſtigate deeply the principles and conſequences involved in the requiſitions and ſpeculations of the Private Traders, and thoſe who have been advocates for their cauſe. All this has been already done in the deliberations of a Special Committee of the Court appointed for theſe purpoſes. Their Reports and Reſolutions have been unanimouſly approved and adopted by us; they have been printed for the uſe of the Proprietors, together with Two Letters from the Preſident of the Board of Commiſſioners for the Affairs of India, and one from our Governor General on the ſame ſubject; and thoſe Reports (two in number) with a ſet of Reſolutions annexed to the firſt of them, we now tranſmit to you, deſiring they may be conſidered and entered on your Records as part of this Letter, and as containing at large our ſentiments, views and determinations, upon a queſtion which in our judgment is one of the moſt momentous that ever engaged the attention of the Eaſt India Company.

3. Such, however, is our ſolicitude on this important ſubject, that we cannot content ourſelves with barely referring to the opinion and deciſions we have already paſſed upon it. Some brief Obſervations of a more general nature, incloſing, as we truſt we now do, the conſideration of it, we are induced to propoſe ſtating in this place. Having delivered

theſe,

thefe, we fhall proceed to fuch fpecific directions as it may be proper either to recapitulate or to add, refpecting the meafures of practice which you are to adopt in conſequence of our determinations, as contained in the Papers already mentioned; and under this head, any relative points which have hitherto been but ſlightly touched on, will receive ſuch further notice as they may be thought to require.

4. It appears to us, that the nature and tendency of the propoſed enlargements have been leſs conſidered than any other part of this ſubject, eſpecially by our Servants abroad, whoſe views upon ſuch a point cannot but be material to the intereſts of the Company. It is eaſy for thoſe who are immediately concerned in obtaining new privileges, to believe that in ſeeking that object they are conſulting alſo the public good; and the promotion of Commerce has, in modern times, become ſo powerful a principle of policy and of action, that when this is underſtood to be the aim and effect of any meaſure, it ſeems with many, even who have no perſonal intereſt depending, to eſtabliſh a controuling prepoſſeſſion in favour of ſuch meaſure. But as it is poſſible to run to an extreme in this way, as it is not always eaſy juſtly to apply the theoretical principles of Commerce, and as in ſuch as have had a current reception, practice not unfrequently diſcovers imperfections, ſo the peculiar conſtitution of the Eaſt India Company, which has been formed after experience rather than theory, and combines great Political power and dominion with Commercial practice, requires a direct, conſtant and appropriate regard in all propoſed innovations, which have relation either to the Adminiſtration of the Territorial poſſeſſions of the Company, or to its privileges of Trade.

5. The Conſtitution of the Company, as it now ſtands, has been fixed by repeated and ſolemn Acts of the Legiſlature. When, after the Company's acquiſitions of territorial power in the Eaſt, the Government firſt, and Parliament afterwards, interpoſed its authority for the regulation and management of ſo great an intereſt, there was not an idea advanced of rendering, on account of that acquiſition, the Trade leſs excluſive, or the Country more acceſſible to Britiſh Merchants than it had been before. The Company ſucceeded to the Native rules in a delegated ſovereignty, and might thence, indeed, employ in greater numbers Servants, Civil and Military, of its own; but the privileges of Britiſh ſubjects in general, with reſpect to that country, received no extenſion. It was never then conceived that, becauſe a rich annexation of Territory had been made to the Empire of Britain, the European ſubjects of that Empire had thence acquired any right to enter upon its ſoil, or to participate individually in its Trade; and although generally, upon the renewals of the Company's Charter, ſome attempt has been made at home to reduce or to ſhare its privileges, the Legiſlature has ſteadily adhered to the policy of making the India Company the one great organ of intercourſe between Britain and the dependent States, and of the government of thoſe States. This policy is ſtrenuouſly maintained to the preſent hour, as may be ſeen in the Letters of the Preſident of the Board of Commiſſioners, which are in the Collection of printed Papers now ſent you; and it is thus maintained, becauſe it is thought with perfect juſtice beſt to conſult the true intereſt of the Nation. The ſyſtem of the Eaſt India Company ſtands upon National principles.

6. A ſyſtem which has been ſo long eſtabliſhed, ſo repeatedly confirmed, and ſo well juſtified by its effects, we may confidently hope the Legiſlature, however ſolicited by particular intereſts, will ſtill be diſpoſed to cheriſh, and never formally give up. And whilſt the fitneſs of maintaining this ſyſtem continues to be generally acknowledged, danger, which will always exiſt as long as any private intereſts are in oppoſition to this more public one, will not perhaps be ſo likely to approach in the form of avowedly hoſtile attack, as by the gradual operation of thoſe contrary intereſts, or by impolitic meaſures, agitated within the Company itſelf, where they will of courſe be repreſented as compatible with its privileges and its permanence. It becomes therefore a duty of the firſt order, eſpecially in thoſe who have the management of the Company's affairs, vigilantly to obſerve and ſcrupulouſly to examine the ſource, the objects, and the tendency of all ſchemes which would graft any new principles or uſages of importance upon the preſent conſtitution and practice of the Company. Great circumſpection in this caſe, is not to be reckoned the offſpring of a narrow, timid ſpirit, but that neceſſary prudence which the nature of the caſe requires. To reaſon upon the effects of material innovations, and to aſſign importance even to probabilities eſtabliſhed by ſuch reaſoning, ought not to be treated as precarious ſpeculation. Where experiments are to be made, and much may be loſt, any probability of loſs becomes, according to its degree, a ſolid argument againſt change; whilſt even an equal probability of advantage will not weigh equally in favour of innovation, becauſe what is already poſſeſſed may by it be ſacrificed. And without all this precaution, the Company themſelves, or their Adminiſtrations abroad, may, by the promiſe of expected good, unwarily be led into meaſures capable of eventually undermining their exiſtence.

7. We muſt confeſs it to be our opinion, that the Company, or, in other words, the preſent ſyſtem of Indian policy, is in no way more expoſed to danger of the deſcription here given, than from the continual increaſe in India of Europeans not in the Service, and the inceſſant preſſing of ſuch claims as have of late been brought forward by that claſs of men, or by others who ſupport their views. The unlicenſed reſort of ſuch perſons to India, was a conſequence likely enough to follow from the eſtabliſhment of an European dominion there; and our Governments have beheld it with too much indulgence; although it will hardly be denied, that it is fitted to be the germ of a great and perilous change in the ſtate of that dominion, and the Indian ſyſtem connected with it. This practice has been the

main cauſe of the continuance of the clandeſtine Trade. The continuance of the clandeſtine trade, was the principal ground on which the Company were firſt induced to yield a material ſacrifice of their privileges (for of the conceſſion in favour of the home manufacturers no uſe has been made) and it ſtill ſerves as a plea for further inroads upon their ſyſtem; nor do we perceive any end of this plea. The ingenuity of thoſe concerned in the Trade may ſtill contrive to carry it on, it may ſtill be formed into a freſh argument againſt the Company's remaining privileges; the entire extinction of it would not, as far as we can diſcover, neceſſarily reſult from any meaſures within our competence; and this ſort of reaſoning, therefore, may be employed even as long as the Company have any thing to give up.

8. We believe there are thoſe who greatly overlook the other conſiderations belonging to this ſubject, in the importance they attach to the increaſe which has taken, or, as they ſuppoſe, may take place, in the produce and exports of our territories; an increaſe, however, hitherto chiefly owing to the encouragement given by the Company to the culture of Indigo and Sugar. But unleſs ſuch perſons will alſo contend, that the medium of the Company, and all reſtrictions whatever on the intercourſe of the Subjects of this Country with India, ſhould be removed, a doctrine which has but few avowed advocates, they will allow that there is ſome point at which enlargements of the privileges of individuals ought to ſtop. To aſcertain this point has been the ſcope of our late deliberations, and to fix it, which is the deſign of our preſent Orders, is become abſolutely neceſſary.

9. There was, indeed, a very full diſcuſſion of this nature, on the renewal of the Charter in 1793. The objects, and the manner of enlargement, were then clearly agreed upon, although all the principles and relations of that ſubject were not then brought fully into view. The object with reſpect to India was, the tranſfer of the trade then clandeſtinely carried on between the Britiſh poſſeſſions there and Foreign Europe, to the Thames. That trade was underſtood to ariſe from two ſources—the remittance of Britiſh fortunes from India, and the inveſtment of European Britiſh capital in ſhips ſailing under Foreign Flags, from the Continental ports of Europe. In propoſing to tranſfer the clandeſtine Trade into the Thames, it was implied, that this latter part of it, carried on with European capital, would be annihilated; for as it was a conſequence of the riſe of the other part, which was itſelf now expected to ceaſe, ſo it was ſuppoſed to owe its continuance very much to the comparative lowneſs of the freight paid at Continental ports, which diſadvantage was particularly to be remedied by the plan of tranſfer; and therefore the inducement to fit out ſhips from thoſe ports would ſo far be removed. The remittance of Britiſh fortunes acquired in India, by the medium of goods into the Thames, was then the ſole object of the privilege granted to Britiſh reſidents in India by the Act of 1793. There was no reſerve made, or implied, for the continuance of the employment of European Britiſh capital, which had been illegally introduced into this Trade; and, as the object of the enlargement was thus fairly underſtood, ſo the manner in which it ſhould be enjoyed was alſo moſt clearly ſtated. The newly privileged Trade was to be brought on the ſhips of the Company. The memorials of the agents of the Private Traders, the diſcuſſions in the Court of Proprietors, the Correſpondence between the Court of Directors and His Majeſty's Miniſters—every tranſaction on the renewal of the Charter, and the Act of 1793 itſelf, all confirm this ſtatement. They ſhew that the enlargement in view, with reſpect to Britiſh reſidents in India, went no further than to bring the fortunes of thoſe reſidents to this Country, in merchandize, on the Company's ſhips. The fortunes were to be the capital, the Company's ſhips the channel of the trade. This trade muſt, in the nature of things, have had a moderate limit; and as it was the main profeſſed end of the Charter to prevent a general trade to India, ſo it would have been incompatible with this deſign, to have admitted into the Charter any principle of indefinite enlargement.

10. Now the Britiſh reſidents in India, aided by thoſe who take up their cauſe here, deſire to ſend their own ſhips to Britain, with Private merchandize; and the principle of employing European Britiſh capital in this trade, with the expreſs view of promoting the produce and exports of India, is alſo contended for. It is in vain to found any of theſe claims upon the Act of 1793; they differ eſſentially from the principle of that Act; they are new claims, though they proceed from the ſame parties, whoſe views are extended with the advancement they have received; and we ſee in them, when fairly followed into their natural conſequences, nothing ſhort of a general Trade. This trade, though it might for a time be carried on through the exiſting forms of the Company, would at length ſuperſede them, and even before the arriving at that point, the Britiſh commerce with India, inſtead of being, as it is now, a *regulated Monopoly*, would deſerve more properly the character of a *regulated free Trade*; a title, however, which, it is to be feared, would not ſuit it long. If private Indian ſhips and cargoes were indefinitely, that is, without any limitation as to number or value, licenſed to come here, it muſt follow as a conſequence that the Capital and the Merchants of Britain would be embarked in the trade; this, though forbidden, could not be prevented; and the *avowed* admiſſion of that capital into it would be followed by an equally formal admiſſion of the Merchants of this Country. They have, in fact, already applied for a participation of whatever new privileges ſhall be granted to Britiſh reſidents in India; and it is to us clear, that the moment any further principle of enlargement, beyond the remittance of Britiſh fortunes in goods, on the ſhips of the Company, is adopted (we ſpeak not here of the paſt conceſſion in favour of home Manufactures, which has been already noticed) the claim of thoſe Britiſh reſidents to peculiar or excluſive privileges in the Trade to Europe is at an end.

11. We

11. We may venture to aſſert, alſo, that their peculiar advantages from ſuch enlargement would ſoon ceaſe, and that a great infuſion of new competitors in that Trade would probably make their ſituation worſe than it now is—Whilſt, with reſpect to the Nation at large, experience and juſt reaſoning equally warrant us to believe, that it would not be for its benefit, even in a commercial view, ſetting aſide other objections, to throw the Trade between Britain and India indefinitely open.

12. But as it cannot fairly be denied that a Trade which, however modified in its form, ſhould be open directly or indirectly to all perſons, and all capital belonging to this Country, would be in effect a general Trade; and as a general Trade between a parent State and its dependant Settlements is one main principle of the Colonial ſyſtem of policy, ſo the connection between the admiſſion of that principle, and the gradual ſucceſſion of the other principles of that ſyſtem, ought never to be out of ſight: it is agreed by all, except perhaps by thoſe who may have an immediate intereſt to the contrary, that the Colonization of Europeans in our Indian poſſeſſions, ought not to be encouraged; and in excluding this end, all meaſures clearly favourable to it, or even involving a probability of producing it, are alſo in fairneſs excluded, at leaſt unleſs they hold forth what is not in this caſe to expected, a greater certainty or probability of more important good. That the meaſures, however, which are now propoſed, would directly and conſequently promote the reſort of Europeans to India, and their ſettlement there; and that there is a real relation between an indefinite enlargement of trading privileges, and the ultimate ſuperceſſion of the preſent regulated ſyſtem of Indian intercourſe and Indian policy, we think the printed Reports already mentioned have eſtabliſhed, with a degree of evidence which it will be difficult ever to invalidate, becauſe it appears to ariſe out of the very nature of things; and until concluſions of a contrary kind are eſtabliſhed, with conviction ſtill clearer, it may be juſtly maintained that to venture upon the propoſed innovations, will be to run the hazard of an evil of the greateſt magnitude, for what, if attained, would confeſſedly be a very inferior good.

13. Thoſe, indeed, who have a direct intereſt in Innovation, naturally extol the advantages to be expected from it; whilſt they appear inſenſible that any danger is to be apprehended, we are obliged to contemplate objects through another medium, and from the views which our ſituation brings more within our reach, of ulterior conſequences, to reſiſt things which ſeem to offer ſome preſent advantage.

14. It is not our deſign to enter here into a particular conſideration of the arguments employed to obviate the apprehenſion of future danger from the changes now propoſed; but the diſtance at which our Servants are placed from this ſcene, induces us to advert to one poſition, which aſſumes that it will be in the power of the Company to correct any evils which may ariſe from thoſe changes.

No poſition appears to us more unſound than this. There is a fallacy in it, which lies in tacitly ſuppoſing that the Company and the Private Traders would continue, after theſe changes, in the ſame diſpoſition, and the ſame relative power and influence, they poſſeſs at preſent. But undoubtedly thoſe innovations would give to many an intereſt in maintaining the new Trade; in becoming Members of the Company; in obtaining influence in uniting together; an intereſt, in a word, diſtinct from that of the Company: and it is hence eaſy to ſee, that the introduction of ſuch a new order of men into the councils and legiſlative deliberations of the Company, muſt alter the maſs itſelf, and produce important effects, which would, in all probability, be favourable to the ſupport and permanence of the new privileges, however oppoſed by others.

15. After a full and deliberate conſideration of this whole ſubject, we are thoroughly convinced, that a clear and fixed line is to be drawn between a Trade in its nature Colonial and a trade merely of Remittance. The firſt, created by tranſplanting capital from this Country is unneceſſary, would be unlimited, and, in our decided opinion, not only ſubverſive of the privileges, and even the exiſtence of the Company, but prejudicial to the intereſts, Commercial and Political, of the Empire and its Dependencies at large. The ſecond from the indiſpenſable reſidence in India of Britiſh ſubjects, who are finally to ſettle in their Native land, and muſt ſend thither the property they acquire abroad, is become expedient if not unavoidable; but at the ſame time muſt, in the nature of things, have a moderate limit; and to this may be added, returns for Britiſh manufactures conſigned to India for ſale. This Remittance Trade thus deſcribed, and amply provided for, forms the point at which we would ſtop; beyond this point, in our opinion, neither wiſdom nor juſtice to itſelf will permit the Company to go, nor can National policy, or the good of the whole, require more.

To this trade we are diſpoſed to afford every facility that can reaſonably be claimed for it, every conceſſion requiſite to produce a certain expeditious and cheap conveyance of Britiſh fortunes, and returns for Britiſh manufactures, in merchandize, to this Country; excluding at the ſame time what is not neceſſary to this end, and might become the inſtrument of that other ſpecies of trade which ought to be prevented; ſuch as a ſtated permiſſion to Private Ships to lade from India with Private Goods, which we muſt therefore abſolutely refuſe.

16. We believe that the terms of the Reſolution we have already paſſed upon this ſubject, comprehend all the material proviſions requiſite for carrying our intentions and conceſſions reſpecting it into effect, and for obviating any well grounded complaints of the Free Merchants, complaints which certainly owe part of their foundation to the War, which has

prevailed ever ſince the Act of 1793 paſſed. We ſhall therefore here tranſcribe, for the regulation and guidance of your conduct, the ſeveral Articles or Propoſitions contained under that Reſolution, the Preamble to which you are likewiſe to regard as expreſſing the ſentiments upon which thoſe propoſitions have been adopted by us:

1. That in addition to the quantity of Three Thouſand Tons of Shipping, now annually allotted to the Exports of Individuals from India, three, four, or five thouſand tons more, or as much as may be wanted, ſhall be allotted.

2. That the Shipping to be thus annually employed ſhall be wholly applied to the uſe of Private Traders, and ſhall neither be deſtined nor detained for political or warlike ſervices in India, but ſail from thence directly for the Port of London, at fixed periods within the fair weather ſeaſon.

3. That the rate of Freight from India on thoſe ſhips ſhall, during War, be as low as that at which the Indian ſhips arrived here in the preſent ſeaſon are chartered to the Company, and in time of Peace the rate of Freight ſhall be proportionably reduced.

4. That all commodities of the produce of the Continent, or of the Britiſh Territories in India, ſhall be permitted to be laden on thoſe Ships, excepting only Piece Goods, Raw Silk, and Salt-petre, which ſhall not be laden unleſs by ſpecial licence from the Company, or their Governments abroad.

5. That the goods to be exported on Private account, be, as now, received into the Company's warehouſes in India, and that the ſame care be taken in aſſorting them into cargoes in due proportions of light and heavy goods, according to the deliveries into the warehouſes, as is obſerved in forming the Company's own cargoes.

6. That theſe goods ſhould be brought to the Company's warehouſes in London, and thence to their ſales, in the regular order, ſubject to the charge of Three per-cent. now allowed to the Company for landing, warehouſing and ſelling Private Goods.

7. That the Ships to be employed in this ſervice ſhall be built for the purpoſe by the Company, and ſhall be of the deſcription beſt calculated for the propoſed trade. In the opinion of this Court they may be of the burthen of 500 tons, Builder's meaſurement, or thereabouts, and equipped on what is called the diſmantled plan, but be manned with Europeans, and armed ſo as to make them equal in point of ſafety and defence to the beſt of Indian Ships which have come to this Country. The ſize and equipment, however, of theſe ſhips may be more minutely conſidered hereafter; and until they are built, other ſtout and proper ſhips of the Company, as far as they ſhall be wanted, ſhall be employed in the ſervice, on the terms before mentioned.

8. That when the Private Goods provided for exportation from India, ſhall not ſerve to fill all the ſhips ſent out for them, the Company ſhall put Gruff Goods into thoſe ſhips on their own account.

9. That if at any time the Tonnage provided by the Company for private Exports ſhould not be ſufficient for all the goods prepared for exportation, it ſhall be allowable for the Governments abroad, on the part of the Company, to freight ſhips for the conveyance of ſuch goods as cannot be otherwiſe accommodated, care being taken that this conceſſion be not ſtrained beyond its juſt object, the ready and convenient tranſportation of Private Goods furniſhed by the capitals of Britiſh reſidents, or ſent as the returns of Britiſh manufactures.

10. That no perſon ſhall be admitted to embark in this trade as principal or agent, who is not licenced by the Company to reſide in India.

17. Until the ſhips which we propoſe to engage here by contract, for bringing home the Private Trade, as above deſcribed, ſhall be ſent out in ſuch competent number, as with whatever ſpace can be ſpared, and individuals may chuſe to occupy in our regular ſhips; to ſupply the quantity of tonnage required for that Private Trade, it will be neceſſary to hire ſhips in India by public contract, to anſwer the deficiency; though in the enſuing ſeaſon, we conceive the number of Private ſhips which have gone out for rice, or will have offered in the country for the ſame purpoſe, muſt amply furniſh whatever may be wanting to complete the demands of the year for Private tonnage. In this caſe, however, of hiring ſhips, they are not to be relet to the owners or others, in order to be fitted at their pleaſure, but to be laden in the ſame manner as the ſhips we conſign to you, from the Private Goods lodged in our warehouſes, whither all privilege goods muſt firſt be ſent as heretofore practiſed, and thence being duly entered at the Cuſtom Houſe, be aſſorted into cargoes, and ſhipped in the manner laid down in the foregoing propoſitions.

18. Care muſt be taken, according to the Second Propoſition, that the Ships, whether engaged by us or our Governments to bring home Private Trade, ſail at proper fixed periods, and be not detained nor diverted from regularly purſuing their voyages on any account.

19. With regard to the rate of freight to be paid by the owners of goods laden on ſhips taken up in India, as there will be no more uncertainty or delay in the times at which thoſe ſhips ſhall ſail, we hold it juſt that the rate ſhould be the ſame at which the Company engage the ſhips. If this is a fair rate, which it ought to be, the proprietors of goods cannot reaſonably complain. We are not convinced by the arguments which the owners of Indian ſhips and goods have advanced, to ſhew the mutual advantage of leaving them to deal with each other free of the Company's intervention. This mode might no doubt be favourable to the increaſe of Indian ſhipping in the European trade, and of that independence of the Free Merchants on the Company which it is ſufficiently obvious they deſire,

deſire, but we do not equally diſcern in it the intereſt of the Shippers of Goods; and when uncertainty and delay in the diſpatch of ſhips, which were the beſt arguments for the mode preferred by the Merchants, are removed, all ſolid objection to the method we now enjoin will, in our opinion, be alſo done away.

20. In the third of the foregoing Propoſitions it is ſtated, that the rate of Freight from India in ſhips engaged to bring Private Goods, ſhall, during War, be as low as that at which Indian ſhips arrived in the *preſent ſeaſon* are chartered to the Company. As it is poſſible, though we truſt not probable, that the War may be protracted, we ſee reaſon to modify this article ſomewhat differently, ſtill leaving in it that ſpirit of fairneſs and liberality in which it was conceived.

If the rate of Freight ſhould, in conſequence of War, continue from year to year to increaſe, there can be no good cauſe why the Company ſhould in all that time give at their own expenſe, to the Shippers of Indian Goods, Freight on lower terms than it could otherwiſe be procured; and, on the other hand, if during a lingering War, Freight ſhould from various poſſible circumſtances fall again, the Company ought not to have any option of keeping it up at a higher rate than the one current for Indian goods. The juſt ſcope, therefore, of this article is thus to be underſtood: "That the loweſt rate at "which good Indian Ships can be procured in any one ſeaſon during War, ſhall be the rate "which the Company ſhall charge in that ſeaſon for Goods laden on the Ships they "engage in Europe to bring home the Private Trade."

21. It is carefully to be obſerved, that no perſons who are not licenſed to reſide in India, are to have the privilege of exporting goods to Europe, either as principals or agents.

Our Governments in India have, upon ſome occaſions, judged it expedient rather to grant licences of reſidence to perſons who had irregularly entered the country, than to adopt the meaſures reſpecting them. It could never be intended, however, that this ſhould become a practice, becauſe ſuch a practice would fruſtrate all the Laws enacted to prevent the illicit ingreſs of Europeans into our poſſeſſions. We think it better, therefore, in the view of the preſent changes, which render precaution more important, to guard againſt any future reſort to ſuch a mode, by directing, as we now do, that no licence of this kind be henceforth granted by any of our Governments in India, unleſs our expreſs permiſſion ſhall, upon the view of any particular caſe, be firſt granted.

22. We muſt earneſtly hope, that the leave we have given for the occaſional employment of Indian ſhips, when others are not furniſhed in ſufficient number, for tranſporting the Private Trade of Britain, will not be abuſed by Ship Owners or Merchants in India, and that they will bring forward no pleas for the introduction of thoſe ſhips when they are not really wanted. It will be your duty, and we truſt your decided determination, as it will aſſuredly be ours, abſolutely to reſiſt all attempts of this nature.

23. Having thus given our inſtructions upon the enlargement of the trading privileges of Britiſh reſidents in India, it becomes neceſſary for us, in the next place, to deliver our ſentiments upon the ſubject of the *clandeſtine Trade*. Whether the materials which have come before us have or have not been ſufficient to enable us to form an accurate idea of what the extent of that trade has lately been, they ſeem clearly to import, that it has been carried on with little ſolicitude about concealment, and that its tranſactions have been frequently mentioned in official Reports coming under the eye of Government, as if they were matters of no particular attention. The ſtrongeſt apology lately offered for the clandeſtine Traders, and offered with a forwardneſs which ſeems to imply even ſomething more than a palliation of their conduct, is, that "having ſhips, they muſt employ them." But ſurely no one can doubt that this ſort of explanation does not convey a juſt view of the caſe. At the laſt renewal of the Charter, ſome individuals, acting upon unauthorized ſpeculation, may have been induced to build ſhips in Calcutta in the hope of being allowed to ſend them to England. But ſhips had been built there previous to the exiſtence of any ſuch hope, and the clandeſtine Trade had been long carried on before ſhip-building was introduced into that Settlement. Were no ſhips then built for the purpoſe of clandeſtine Trade? Since the renewal of the Charter, many ſhips have been built which could not depend on being employed in the navigation to England; and it will hardly be aſſerted that men, in embarking in ſuch expenſive undertakings, would not, in various inſtances at leaſt, reckoning upon a trade then carried on, though clandeſtinely, as one means by which the ſhips to be conſtructed might find employment. If, therefore, it may be ſaid, that in ſome inſtances the trade was reſorted to becauſe ſhips were in exiſtence, it may with equal warrant be believed, that in others ſhips were built becauſe the trade exiſted. And is it now a proper or becoming account of this matter to inſinuate, as ſeems to be done, that ſhips have in effect been driven into the clandeſtine Trade, becauſe the Company did not think fit to licenſe them to come directly to England? And if the *poſſeſſing* of ſhips will apologize for entering into that trade, what more probable than that ſhips will be built to reap the benefit of this apology.

24. The inconveniences and diſappointments to which the Merchants would have been expoſed in depending on Tonnage on the Company's Ships, will probably be thought the faireſt general excuſe that can be made for their reſorting to irregular channels; and ſuch is the value attached to any increaſe of Commerce in a country, that poſſibly this ſuppoſed reſult of their irregularity, may cauſe it to be viewed by ſome as on the whole a

venial fault; but when conſidered in its juſt bearings and relations, it muſt be found to merit very ſerious diſapprobation. In the firſt place, the complaints of the want of accommodation in the Company's ſhips, partly aroſe from the Merchants ſtretching their Trade beyond what was in contemplation, when the privilege was granted them in 1793, namely, a Remittance Trade. This kind of trade might, in time of Peace eſpecially, have been accommodated, though the other trade mixed with it, founded on Foreign capital, might not. In the ſecond place, the complaints of the Merchants were urged with the view of obviating the introduction of their own ſhips, and conſequently an independent trade. In a dominion ſo circumſtanced as that of Britiſh India is, we muſt, for reaſons already ſtated, be of opinion that the riſe of ſuch an independant intereſt there, is not an object to be deſired; but what we would more particularly point to here, is the moral and political effect of an habitual, and in fact open violation of the regulations of the governing Power. To correct this evil was one avowed end of the privilege conceded to the Private Merchants in 1793; but it appears ſtill to continue, and if the extenſion of trade, or greater convenience of the trader, may be admitted as an extenuation of it, a cure can hardly be hoped for. In a country diſtant from the ſeat of ſupreme authority, an habitual diſregard of the Laws enacted by that authority, in any caſe, is eſpecially to be deprecated, not only becauſe it may pave the way for deviation in other inſtances, but becauſe the connexion of popular abuſes muſt be more difficult under a remote delegated Government, liable to frequent changes; and as ſuch abuſes get firmer footing, the power of that Government may be ſaid to be in effect proportionably impaired.

25. It muſt be impoſſible for us, conſiſtently with our duty, to remain paſſive under the continuance of a trade which all agree ought to be extinguiſhed. About the means of its extinction, a language has ſometimes been held which to us appears unguarded, and more likely to encourage than to diſcountenance the trade. It is ſaid, that reſtrictive meaſures will never ſuppreſs it. We, on the other hand, ſee very ſerious reaſon to be of opinion, that a ſyſtem of indulgence and conceſſion would by no means be ſure of its end. If every facility which private Traders might from time to time require, were to be granted in order to induce them to abſtain from clandeſtine purſuits, might not ſelf-intereſt, the great mover in all this buſineſs, induce them to go on aſking, as we have already obſerved, whilſt any thing remained to be given, and, after all, the object of the Company be unattained. It cannot be expedient for any Government to be on this kind of footing with thoſe who derive their protection from it: nor has it ever appeared certain to us, that it could be made the intereſts of traders at all times to ſend their conſignments directly to the Mother Country.

But to make, for the ſuppreſſion of the clandeſtine Trade, conceſſions involving conſequences more objectionable than the trade itſelf, our duty ſtill more forcibly forbids us. The moſt mature conſideration of a very momentous ſubject, has led us to a fixed determination reſpecting the limits by which the trade of individuals with the Mother Country ſhould be bounded, and the Legiſlature has regulated the intercourſe which may ſubſiſt between Britiſh ſubjects reſident in India and Foreigners. When we have done every thing that the ſafety of the preſent Indian ſyſtem will in our judgment allow, for the accommodation of thoſe reſidents, we truſt it cannot be unreaſonable nor abſurd to expect that men, who if they have any right to be in the country at all, are there under particular ſtipulations, on their obſervance of which their rights alſo to continue in the country depends, ſhall not go in a pertinaceous diſobedience to the Laws, and to our authority, becauſe they have not all the licence they would chuſe for Commercial ſpeculations, a licence too, their renunciation of which was the very condition under which they were permitted to reſide.

26. When this queſtion is ſoberly conſidered, we hope no reaſonable man can be at a loſs to determine which ſide ought to prevail, the authority of the Laws and Government, or the contumacious will of certain individuals. We have no deſire to reſtrain their legitimate exertions in a much larger field than Private Merchants ever before poſſeſſed in India, nor can we have pleaſure in reſorting to any coercive meaſures; but neither can we ſacrifice our conviction to clamour and prejudice, which their activity has made popular, nor ſubmit to ſee a ſyſtem of Regulations, intimately connected in our opinion with the ſafety of our Indian intereſt, continually diſregarded, without any exerciſe of thoſe powers which are veſted in us for the prevention of ſuch abuſes, and if any perſon ſhould determinedly perſevere in ſetting our regulations and warnings at defiance, they muſt take thoſe juſt conſequences which we have no doubt may be brought home to them.

27. On this occaſion we deem it neceſſary alſo to expreſs our reſolution to adhere to the line we have clearly drawn for the Privilege Trade of individuals between India and the Mother Country; and we cannot but hope that when an ample ſpace is thereby left to their fair pretenſions, we ſhall not have to go on contending againſt the perpetual agitation of new claims on their part, inconſiſtent with the principles we have laid down; for if theſe are perſevered in, they will ſerve only to prove to us more ſtrongly the neceſſity of making a firm ſtand at the point at which we are now arrived.

28. The Foreign Trade is an important branch of this general ſubject, upon which it is our purpoſe to beſtow a more mature conſideration than the preſſure of other affairs has yet permitted us to give to it. During the continuance of War, indeed, we are apprehenſive that it may not be practicable to introduce any material ameliorations, but, we truſt, the return of Peace is not now far diſtant, and in the proſpect of that change we ſhall be conſidering what regulations might then be proper; a topic upon which we ſhall be glad to receive your ſentiments by the earlieſt opportunity.

29. Our

29. Our Reſolutions and Inſtructions having thus been explicitly communicated to you, reſpecting both the Privilege and the Clandeſtine Trade, it only remains for us to require the cordial co-operations of our Governments abroad, and eſpecially of the Government General, for carrying the whole into complete effect.

And whatever difference may have appeared between our own views and opinions, and thoſe of our Governor General, reſpecting this complex ſubject, yet now that it is, after deliberate examination, deciſively ſettled by us, we entertain no doubt of his giving every ſupport to the ſyſtem we have adopted, or which can be required from the duty of his high ſtation.

Gentlemen, Whitehall, 2d June 1801.

WE have read with attention the accompanying Paragraphs, relative to the Private Trade, propoſed by the Court of Directors to be ſent to their Preſidency at Fort William.

Though the paragraphs are denominated Commercial, and may be therefore ſuppoſed not to be within the exerciſe of the powers of the Commiſſioners for the Affairs of India; yet the propoſition, extended as it is, fixing permanently and finally the condition of the Private Trade, and confining it ſolely to Britiſh ſhips, appears to us to involve in it much more than merely Commercial conſiderations, and to embrace points of great Political importance, which may, in their conſequences, deeply affect the intereſts of the State.

Upon the general queſtion, great difference of opinion has exiſted among thoſe who cannot be regarded but as of the moſt unqueſtionable authority, and whoſe minds had been long turned to conſider the ſubject with the attention it deſerved; the preſent Governor General, as well as the late Preſident of the Board of Controul, to whoſe ability and experience the greateſt deference is due, have expreſſed a conviction entirely adverſe to that of the Court.

Under theſe circumſtances, and the obvious neceſſity of conſulting the ſentiments of other Departments of His Majeſty's Government, we muſt decline giving on the inſtant any definitive judgment on a queſtion of ſuch magnitude; and we are of opinion, that theſe paragraphs ſhould not make a part of the diſpatches now about to be tranſmitted to India, that we may be enabled to conſider the ſubject more maturely, and to apply to it that degree of inveſtigation which its importance evidently demands.

We have the honour to be,
Gentlemen,
Your moſt obedient humble Servants,

Signed by Order of the Board of Commiſſioners
for the Affairs of India,
W. Brodrick.

To the Court of Directors of the Eaſt India Company.

No. III.

Copy of the PROCEEDINGS of a GENERAL COURT of PROPRIETORS of INDIA STOCK, held on the 28th May 1801; together with the Result of the Ballot on a Queſtion then adopted.

At a General Court of the United Company of Merchants of England trading to the Eaſt Indies, held at their houſe in Leadenhall-ſtreet, on Thurſday the 28th of May 1801, at Twelve o'clock at Noon.

THE Chairman acquainted the Court that it was ſummoned on ſpecial affairs, in conſequence of a Letter ſigned by forty-three Proprietors, and propoſing that the ſaid Letter ſhould be read:

The ſame was read accordingly, being as follows; viz.

"To the Honourable the Court of Directors for the Affairs of the United Eaſt India Company.

"Gentlemen,

"We, being Proprietors of Eaſt India Stock, duly qualified according to law, requeſt "that a General Court may be ſummoned on ſpecial affairs, at which we ſhall ſubmit to "the conſideration of the Court, whether it is not expedient to obtain further information

" reſpecting the Trade between India and Europe, in order to form an intelligent, juſt, and " final concluſion on that ſubject.

" We remain, with reſpect,
" Gentlemen,
" Your very obedient humble Servants,

" William Pulteney, Wm Morland, Thomas Jones, T. A. Clarke, P. Crawfurd " Bruce, J. Prinſep, James Amos, Chas Cockerell, William Lennox, Gab^l " Gillett, George Powney, Charles Morris, Ja^s H^y Caſamajor, Philip " Barton, C. Lambert, Thomas Gordon, P. Johnſon, P. Moore, I. Ste- " phenſon, R. Steuart, R. Williamſon, Kinnaird, Thomas Henchman, " A. E. Impey, Geo. Johnſtone, Edm. Boehm, Dan. Nantes, Arch^d " Paxton, John Tayler, Geo. Durant, T. Spalding, Geo. Hartwell, Arthur " Shakeſpear, W. Remington, Thomas Warner, Thos Burn jun^r, Edwd " Warner jun^r, A. F. Haldimand, James Arthur, John Lubbock, Richard " Tuckwell."

" London, 20th May 1801."

It was then moved,

" That this Court is highly ſenſible of the very great importance of the general Trade " between India and Europe, to the Political and Commercial intereſts of Great Britain, " as well as of the Eaſt India Company: That they lament the wide difference of the " opinions entertained on this ſubject by the Court of Directors on one ſide, and the late " Preſident of the Board of Commiſſioners, and the Governor General of India, on the " other: and anxious that the meaſure finally to be adopted, may be formed on the fulleſt " information and matureſt deliberation, and thinking it may eſſentially conduce to that " deſirable end, if the Court were aſſiſted by the wiſdom and experience of the late " Governors General of India, they recommend to the Court of Directors to tranſmit a " Copy of the printed Papers to Marquis Cornwallis, Earl Macartney, Lord Teignmouth, " Sir John Macpherſon, and Warren Haſtings, Eſquire, with a requeſt that they will " ſeverally favour the Company with a communication of their Advice and Opinion on the " ſubject of them."

An Amendment to the foregoing Motion, being moved, by omitting all the words after the word [That] in order to introduce the following, viz. [This Court do confirm the unanimous Reſolutions of the Court of Directors, of the 4th of February laſt; and that the Court of Directors do, without delay, act upon the principles detailed in thoſe Reſolutions;]

And the Queſtion being put,

" That the Words propoſed to be left out ſtand part of the Queſtion;"

The ſame was declared from the Chair to have paſſed in the Negative.

Whereupon, a Diviſion being demanded, and Tellers appointed, the Court divided accordingly, and the Tellers reported the Numbers to be

For the Queſtion - - - 80
Againſt the Queſtion - - 135

Then the ſame was declared from the Chair to have paſſed in the Negative.

It was then moved, " That the Amendment ſtand part of the Queſtion."

And, the Queſtion thereon being put, the ſame was carried in the Affirmative.

A Ballot on the Queſtion, as amended, being then demanded by the undermentioned Proprietors, viz.

James Law,	Thomas Henchman,
George Johnſtone,	Archibald Elijah Impey,
Robert Macfarlane,	Samuel Pepys Cockerell,
Edward Maxwell,	Peter Lawrie,
George Durant,	Peter Moore;

It was

RESOLVED that the ſaid Queſtion, ſtanding as follows, viz. That this Court do confirm the unanimous Reſolutions of the Court of Directors, of the 4th of February laſt; and that the Court of Directors do, without delay, act upon the principles detailed in thoſe Reſolutions;

be put by the Ballot at this Houſe, on Friday the 5th of June next, from eleven o'clock in the forenoon until ſix in the evening.

At a General Court of the United Company of Merchants of England trading to the Eaſt Indies, held at their Houſe in Leadenhall-ſtreet, on Friday the 5th of June 1801, at eleven o'clock in the forenoon,

Preſent,
David Scott, Eſq. - - - Chairman,
Charles Mills, Eſq. - - - Deputy,
With moſt of the Directors, and a very numerous appearance of the Generality.

The Court being met to receive the Votes that may be brought in this day, for the determination of the Queſtion, reſolved on the 28th ultimo, to be this day put to the Ballot,

The undermentioned Proprietors were appointed Scrutineers to examine the ſaid Votes, and to report the determination of the Queſtion, viz.

Alexander Champion,
George Durant,
John Prinſep, and
Richard Twining,
} Eſqrs.

At ſix o'clock the Glaſſes being finally cloſed, were delivered to the Scrutineers;

And about eight the ſame evening, the Honourable William Elphinſtone in the Chair,

George Durant, Eſq. Chairman of the Scrutineers, delivered in their Report, which was read, being as follows; viz.

"Eaſt India Houſe, the 5th June 1801.

"We whoſe Names are hereunto ſubſcribed, being appointed by the General Court of "the United Company of Merchants of England trading to the Eaſt Indies, to examine "the Votes delivered in this day, for the determination by Ballot, of the following "Queſtion, viz.

"That this Court do confirm the unanimous Reſolutions of the Court of Directors, of "the 4th February laſt; and that the Court of Directors do, without delay, act upon the "principles detailed in thoſe Reſolutions."

"And being alſo appointed to report the number of Votes for and againſt the ſaid "Queſtion, have accordingly examined the ſame, and find

809 Votes for the Queſtion.
234 Votes againſt the Queſtion.

575 Majority of Votes for the Queſtion.

GEORGE DURANT,
RD TWINING,
ALEX. CHAMPION,
J. PRINSEP."

Whereupon the ſame was declared from the Chair;

And the Court then, on the Queſtion, adjourned.

No. IV.

Copy of a MEMORIAL from the DIRECTORS of the EAST INDIA COMPANY to the LORDS of the TREASURY, dated 7th May 1797, on the ſubject of regulating the Duties on Eaſt India Goods; together with Copies of the Papers thereunto annexed.

The MEMORIAL of the Court of Directors of the United Company of Merchants of England trading to the Eaſt Indies,

Humbly ſheweth,

THAT Your Memorialiſts have taken into conſideration the ſituation of the Eaſt India Trade, not only ſo far as concerns the Company's own Commerce, but that carried on by Individuals; and it appears to Your Memorialiſts, that the Regulations and Indulgences which have taken place in conſequence of the late Act of Parliament for the Renewal of the Eaſt India Company's Charter, in 1793, relative to the permiſſion granted to individuals to participate in the Eaſt India Trade, have already led to conſequences moſt beneficial to the Britiſh Nation, as will more fully appear upon reference to Appendix, No. 1. where it will be ſeen that the Trade from India to England has increaſed even beyond the ſanguine expectations of the adviſers of the indulgences therein granted.

Theſe advantages, however, cannot be permanent to any conſiderable extent under the preſent heavy impoſition of Duties, and it therefore becomes the object of Your

Memorialiſts to point out ſuch a plan, as ſhall effectually prevent the advantages already gained from being loſt to the State, on any new change of circumſtances.

To effect this, ſome ſalutary regulation ſhould be adopted reſpecting the Revenue now collected in England, on India articles for Foreign uſe, ſo as to put thoſe articles which paſs through Great Britain to the places of conſumption, upon nearly an equal footing with thoſe which may find their way there from India, without paſſing through this nation; we ſay nearly, becauſe we conceive that if the difference in charges of merchandize in England did not exceed the charges at other Ports in a conſiderable degree, that the better ſecurity, and better ſales here, would ſecure the London market a decided preference.

Your Memorialiſts are perfectly convinced, that the increaſed trade to this Country from India, as before ſtated, notwithſtanding all the encouragement already given to it, would not have taken place to the extent it has, if the ſituation of the principal commercial Countries of Europe, in conſequence of the War, had not rendered their trade more expenſive and hazardous than the trade to this Country; but this, on the return of Peace, muſt neceſſarily ceaſe, from a variety of cauſes. Amongſt theſe, it may be material to impreſs upon the attention of your Lordſhips, that individuals reſiding in India cannot be reſtricted to particular ſhips, but that they have it in their power to ſelect the ſhips of any Nation which will take goods on the loweſt freight, or that will beſt ſuit the purpoſe of conveying their commerce to Europe; and the policy of all the other Commercial Powers of Europe, will give every facility to this trade for the purpoſe of drawing it to their own Country.

Hamburgh at preſent collects *only* an apparent Duty, rather exceeding two per cent. but this is upon a value ſhort of the real one, ſo that the Duty in fact is ſtill more than one per cent.

Liſbon is already declared a Free Port, and Fluſhing is expected ſoon to be made one; the advantages reſulting from ſuch low Duties to the Trade, will be more minutely ſeen upon a reference to the Appendix, Nos. 2 and 3. pp. 60, 61.

The policy of Great Britain certainly ſhould be, to remove every obſtacle that will prevent its carrying on this trade upon as low terms as any other Country.

If this was done, there is every reaſon to hope that almoſt the whole Trade from the Eaſt would paſs through London.

In ſuch caſe the rate of ſale of Indian goods would be increaſed, from the increaſed quantity of goods ſold for exportation bringing the greater competition.

The ſale of our Exports in Britiſh Manufactures would alſo be proportionably increaſed, from the increaſed number of Foreign purchaſers of Eaſtern goods at the India Sales, becauſe perſons frequenting a country for one article inadvertently buy many others.

This increaſed Commerce would not only give an immediate increaſe to the number of our Seamen, but it would ſerve the moſt uſeful purpoſe of bringing thoſe back who now ſerve under Foreign Flags, in the illicit Trade carried on at Foreign Ports with Engliſh property. It would encourage our Ship-building throw much money into the Country by the charges of Merchandize, and give employment to numbers; in ſhort, the advantages accruing from ſuch a plan, cannot come *within calculation.*

Such benefits are certainly far beyond the ſmall conſideration of Revenue hitherto reſulting to the Crown from the Trade, for, upon reference to the Appendix, No. 4, it will be ſeen that the only benefit in point of Revenue upon Indian articles for Foreign uſe, is little more than £. 86,000. per annum, a ſum ſo trivial, even if the whole were loſt (whereas by the propoſed change it is doubtful whether any would be ſo) that it appears to Your Memorialiſts no object to the Nation; more eſpecially when it is conſidered, that by continuing the preſent ſyſtem, it muſt riſk the loſs of ſuch a grand ſtake, and which ſtake is now within its reach provided proper methods are uſed to ſecure it.

The grounds upon which Your Memorialiſts fears have ariſen, reſpecting an expected decreaſe of the Indian Trade to England when Peace ſhall take place, is,

Firſt. The high rate of Duty retained by the Crown on Goods for exportation, after the re-payment of the Drawback.

Second. By that part which is purchaſed for exportation being ſubject to the ſame Duty in the firſt inſtance as the articles for home-uſe, owing to which the Export Buyer requires the whole of the Drawback in increaſe to his Capital, the Intereſt on which operates as an additional Duty. The difference between the high Duty retained on them here, when exported, and that paid at Foreign Ports, is the amount of it ſo much againſt a Merchant buying at London, and in favour of him buying abroad; which, upon reference to the Appendix, No. 3, will be found more fully illuſtrated. Page 61.

Another conſideration is, that it may with reaſon be apprehended, that Foreign Countries will be able to furniſh Freights upon cheaper terms than this Country may be able to do; and the advantage ariſing to them from this circumſtance ſhould be counteracted by every poſſible reduction of other expense here.

It now remains for Your Memorialiſts to point out what they think ſhould be done to effect the deſirable end propoſed; namely, if poſſible, to give to Britain that ſhare of the Eaſtern Commerce, to which, from her extenſive territory in the Eaſt, ſhe ſeems to have a natural right.

It has been ſhewn, that the Duties here are conſiderably higher than thoſe of Foreign Ports, which charge is increaſed by the extra, and, in fact, uſeleſs Capital, required by the Export Buyer in conſequence of the high Drawbacks; this, under the change propoſed, would be aboliſhed.

The Export Buyer in this Country ought, as nearly as poſſible, to be put on an equal footing with a Buyer of ſimilar goods at a Foreign Port, otherwiſe that Buyer muſt be able

to

to underſell him; and while the preſent charges continue, it is impoſſible for the Home Buyer to meet the Foreign one on equal terms.

To remedy this, it is propoſed that all Goods from India and China, except Tea, ſhall be allowed to be imported and warehouſed without being ſubject to any Duty until ſold, and then to be ſubject only to a poſitive Duty of Two per-cent. on the ſale value, which Duty ſhall be paid by the Company out of the ſale price, within one month from the prompt day, that is, the day fixed for the Buyer to pay for his purchaſe; and which, whether the Goods were to be exported or not, ſhould remain with the Crown; the amount of this will exceed £. 60,000. per annum, and perhaps, by the increaſed ſales, may be equal to the whole Duty now retained on the Goods exported, being, as before ſtated, only £. 86,000. per annum; thoſe Goods which ſhall be taken out of the warehouſe for Home Conſumption, to be ſubject to the amount at preſent payable, as alſo to the above Two per-cent. additional Duty, or according to the Schedule contained in Appendix, No. 4.

By theſe Regulations Your Memorialiſts conceive the Revenue ariſing upon the produce of India would not be leſſened, and a great accommodation would be afforded to the Traders of this Country.

They would then be able to carry on Export concerns to an extent far beyond what they now do, and with the ſame Capital.

From this it is natural to infer, that a ſtronger competition would ariſe among the Buyers, to the great advantage of the Importers, as alſo to the Revenue.

Another deſirable object will be attained by Great Britain becoming ſo great a Mart for Indian articles, the exchange will be in her favour from almoſt all quarters of the Globe; an advantage not within the poſſibility of Eſtimate.

A further great National benefit would ariſe from the aboliſhing of Drawbacks, viz. that very conſiderable frauds on the Revenue, which now ſubſiſt, by the dealers ſubſtituting one article for another, and receiving high drawbacks inſtead of ſmall ones, would be completely prevented; the ſaving on this head, it is imagined, would exceed the amount now retained from all the Indian Goods exported.

Your Memorialiſts, in troubling your Lordſhips with this Addreſs, are only actuated by the public benefit: as Lords of the ſoil in India, advantages will certainly reſult to them, which will give more perfect ſecurity to their property embarked in the Trade; but every other advantage will continue to paſs through the hands of the Company merely as engines in the ſervice of the State: further than this your Memorialiſts are not intereſted, except as to the moral conduct of their Servants, and others living under their protection; who, by ſuch reform, will not have a temptation to commit acts in their commercial tranſactions repugnant to the laws of their Country.

And your Memorialiſts will ever pray.

Signed by ORDER of the ſaid COURT,

Wm RAMSAY,
Secr^y.

East India Houſe,
3d May 1797.

APPENDIX, No. 1.

AMOUNT of Goods ſold by the EAST INDIA COMPANY in each Year, from 1790 to 1796 incluſive.

		Company's Goods.	Private Trade and Privilege Goods	TOTAL.	
		£.	£.	£.	
March and September Sales.	1790 - -	5,104,508	936,930	6,035,438	
	1791 - -	5,141,532	709,455	5,850,987	
	1792 - -	5,050,819	703,578	5,754,397	
	1793 - -	4,886,927	882,620	5,769,547	Dutch Property.
Since the Renewal of the Company's Charter.	1794 - -	5,521,858	1,053,462	6,575,320	£.
	1795 - -	6,528,969	1,189,296	7,718,265	380,230
	1796 - -	6,153,310	1,174,155	7,327,465	924,844

APPENDIX, No. 2.

GENERAL OBSERVATIONS, &c.

IT is to be expected almoſt the whole of the articles produced in India, ſeveral of which were new in the Europe Trade until within theſe few years; ſuch as Sugar, Cotton, Indigo, &c. will find their way here if proper encouragement ſhall be given by the removal of the clogs, and extra expenſes which attach upon Importation here, and which are a great check upon the exportation of thoſe articles for Foreign uſe; for it ſhould be remembered, that it is impoſſible for Great Britain to tax Foreign Countries by levying any conſiderable Duty upon articles for Foreign uſe, while thoſe countries have it in their power to procure the articles themſelves without coming to this Country for them, either by trading directly to the Places of Produce, or by giving encouragement to the Shippers there to ſend the articles to them, which the Merchants of India have it in their power to do beyond any other perſons concerned in commerce in any part of the world, from the variety of articles, and the extent of the produce of them; the neceſſity of remittance to Europe, and from the Ports in India, being free to the Ships of any Nation.

The Free Ports on the Continent, previous to the War, were, and at preſent are, Oſtend, Liſbon, Hamburgh and Leghorn; more may be expected upon a Peace, particularly Fluſhing; and, it is to be feared, the French and Dutch will eſtabliſh Free Ports in India.

The Free Ports on the Continent are favourable to the receiving of Goods, as the ſhips reſorting to them are not queſtioned as to their build, &c. their Cargoes are landed at pleaſure, and Return-cargoes, collected from various countries, re-ſhipped with little expenſe.

Large ſums in charges, viz. Commiſſion, Warehouſe Rent, Brokerage, Cartage, Porterage, Hoyage, Wharfage, and Repairs and Outfit of Ships, Expenſes of the Crews, &c. reſt always in theſe ports; and at the Port of London, theſe charges, with the cuſtom remaining, are eſtimated to amount to from 25 to 30 per cent.

The ſituation of Foreign Countries at this time, and the inſecurity of Neutral Flags, are particularly favourable for the transfer of this great and growing India Commerce to its legal and natural channel, from which it has been forced by the high Duties, and the mode by which levied.

A low Duty collected on the ſale prices of goods ſold for exportation, would, it is expected, make London the great Emporium of the India Commerce, at preſent carried on almoſt entirely by Engliſh Capitals, although under Foreign Flags, even a conſiderable part of the Daniſh Company's cargoes are purchaſed with Engliſh funds.

It is alſo a matter of great regret, that moſt of the Private Ships trading to and from India under Foreign Flags, are navigated by Engliſh Seamen, who are thus alienated from their Country.

All the advantages ſtated to reſult from this trade to Foreign Countries, when transferred to this Country, would center here; and from the whole of the Private importations being joined to thoſe of the Company, the ſale prices would thereby be ſupported from the concourſe of Foreign purchaſers, who would alſo export many articles of Britiſh Manufacture; whereas, at preſent, the Sales here are frequently counteracted by the Sales at Hamburgh, &c. anticipating thoſe of the Company, in order to fill the market previous thereto.

Another ſtrong circumſtance is, the India Trade does not drain this Country of its capital, or divert it from other channels, as is the caſe with the Weſt India Trade, where immenſe ſums are advanced upon mortgage of Plantations; and in the American Trade, where the goods are ſent upon long credit, to the detriment of commerce.

From a well-regulated intercourſe with our Fellow Subjects in India, it is preſumed many articles, the manufacture and produce of this Country, would be ſent there in preference to thoſe of the Countries they now reſort to, to the great advantage of the community. Upon the return of Peace, the French, Flemings, and the Dutch, will, no doubt, vie with each other in eſtabliſhing Free Ports to attract this Commerce, which their want of capitals will probably for a time incapacitate them from carrying on upon their own account. The Charter of the Dutch Company is about expiring; by adopting the propoſed plan, before Peace takes place, Great Britain will have anticipated and counteracted the views of other Powers, and, from the preſent ſtate of the Continent, give umbrage to none.

The recent experiment as to the effect of a Free Trade, which the late Act of Parliament, called the Dutch Property Act, has, in ſome degree eſtabliſhed, ſhews, by the large Importations in conſequence of it, what might be expected by a more general and more liberal extenſion of the ſame principle.

The high rate of Intereſt for Money in India, required every aſſiſtance from the Agents of the Manufacturer, by advances, &c.; and it is well known that all Conſignments will be made on account of the Manufacturers. The Agent will, of courſe, prefer the London market, where he will have a greater ſecurity for his property.

The Third Report of the Committee of the Houſe of Commons, appointed in 1783 to enquire into the illicit practices uſed in defrauding the Revenue, page 15 to 17, ſhew clearly that great benefits would ariſe to this Kingdom, if what is now propoſed ſhould be adopted, being almoſt the ſame as recommended by the ſaid Committee, of which the Right Hon. Wm. Eden, now Lord Auckland, was Chairman.

APPENDIX, No. 3.

CALCULATE, ſhewing the Amount the Export Buyer is obliged to advance beyond the remaining Duty, to ſecure that Duty to the Crown upon Goods Exported, and the Extent that Duty operates againſt the Britiſh Merchant, compared with a Buyer at a Foreign Free Port.

			£. s. d.
Inſtance the Firſt:			
100 Pieces Gurrah, 19 yards by 1 yard ¼, at 30, ſell for			150 0 0
Duty on 190 Calicoes, at 5*s.* 3*d.* the Calico, is	£. 49 17 6		
Beſides which a further Duty of £. 16. 10*s.* per cent. is collected, or	24 15 0		
Total Duty paid by the Company out of Sale Price			74 12 6
Nett ſale value of the Gurrahs, excluding the Duties			75 7 6
Total Duties as above, brought down	74 12 6		
Deduct therefrom the Drawback allowed the Buyer as under:			
190 Calicoes, at 5*s.* is	£. 47 10 0		
£. 14. 10*s.* per cent. on £. 150. is	£. 21 15 0		
	69 5 0		
Total Drawback, which the Export Buyer is obliged to advance before he can export his Gurrahs, and which is of no uſe but to ſecure the Duty of £. 5. 7*s.* 6*d.*			5 7 6
Total Coſt			£. 80 15 0
The Duty remaining with the Crown upon the Gurrahs exported, being upon the £. 75. 7*s.* 6*d.* the Coſt, upwards of 7 per cent. and beſides the Intereſt upon the £. 69. 5*s.* which the Buyer is obliged to advance, making, including the charges in this Country upon the export, upwards of £. 1. per cent. more againſt the Merchant buying here, and in favour of a Merchant buying at a Free Port abroad.			
Inſtance the Second:			
100 pieces of Coſſaes, ſell for 27*s.* per piece			135 0 0
The Duty 18 per cent. on £. 135. paid by the Company out of the ſale price, is			24 6 —
Nett ſale value of the Coſſaes, excluding the Duties			110 14 —
Total Duty as above, brought down	£. 24 6 —		
Deduct therefrom the Drawback allowed the Buyer, being 10 per cent. which he is obliged to advance before he can export his Coſſaes, and which is of no uſe but to ſecure the Duty of £. 10. 16*s.*	13 10 —		
Duty remaining with the Crown upon the Coſſaes exported, being upon the nett coſt £. 110. 14*s.* upwards of 9¼ per cent. making againſt the Merchant buying here, and in favour of a Merchant buying at a Free Port abroad			10 16 —
Total Coſt			121 10 —
Inſtance the Third:			
100 pieces Bandannoes, ſell for 20*s.* per piece			100 — —
The Duty which is included on the ſale price, and paid by the Company, is			6 15 —
Nett ſale value is			93 5 —

Bandannoes being a prohibited article, no Drawback is allowed. ſo that the whole Duty, amounting to £. 7. 4*s.* per cent. on the nett ſett value, remains with the Crown, and is to that amount againſt the Britiſh Merchant exporting them to any place, where a Merchant buying at a Free Port can meet him.

Inſtance the Fourth:	£.	s.	d.
Goods which pay Duty under the head of Goods manufactured, pay for each £. 100. worth ſold at the ſale	37	16	3
So that the ſale value	100	—	—
Pays Duty	37	16	3
Nett ſale value is	62	3	9
Duty as above, brought down £. 37 16 3			
Deduct therefrom the Drawback which the Export Buyer is obliged to advance, and which is of no uſe but to ſecure the Duty of £. 1. 15 s.; this remaining Duty is moderate, but the Sum of 60 per cent. being advanced to ſecure it, is unqueſtionably impolitic 36 1 3	1	15	—
	63	18	9

The circumſtance of high Drawback, as well as operating againſt the Buyers in England, as above ſtated, operates alſo againſt the Importer of the goods into England from India, as the whole of the charges in England, Agents, Commiſſion, Brokerage, &c. &c. are calculated upon the Drawback, which, added to the Sum retained by the Crown, which will probably fall upon the Importer in ſome degree, if not totally, tend ſtrongly to prevent Importations in this Country. Another unfortunate circumſtance has recently occurred to leſſen, if not totally prohibit, the Exportation of articles from this Country. By an Act paſſed in the preſent Seſſion of Parliament, an additional Duty of £. 5. per cent. on all Cuſtoms Duties then payable is levied, which Duty is not allowed to be drawn back upon the Export of India articles; this probably was not intended by the framer of the bill, but the effect of it on thoſe articles will be fatal to the Export Trade, for the new Duty ariſing on the goods mentioned in the firſt inſtance, ſtated in this Appendix, will be an additional Tax on the Foreign Conſumer of near 5 per cent. on the Prime Coſt of the article ſhipped for him, but which he certainly will not pay when he can obtain the goods by other channels.

APPENDIX, No. 4.

AN ESTIMATE, Shewing the Amount of Goods ſold by the EAST INDIA COMPANY, excluſive of Tea, on a Medium of Three Years; diſtinguiſhing the Part exported, with the Coſt of the ſame, excluding the Duty, and the Amount of Duty retained thereon, and the Part for Home Conſumption in like manner; with propoſed new Duties on Articles for Exportation and Home Conſumption.

FOR EXPORTATION.

	Sale Amount, excluſive of Duty.	DUTY Retained.	
Drugs, including Mother of Pearl Shells, Canes, and Couries	£. 33,375	£. 1,300 or £. 4 0s. per cent.	
China Ware	4,462	300 — 6 10	
Indigo	213,675		
Coffee	10,967		
Pepper	197,014	4,700 — 2 8	
Sugar	126,252		
Salt-petre	2,064	20 — 1 0	
Raw Silk	45,566	1,200 — 2 13	
Cotton Wool	1,816		
Manufactured Articles	5,110	100 — 2 0	
Unmanufactured ditto	5,754	140 — 2 8	
Calicoes	475,419	27,100 — 5 14	
Muſlins and Nankeens	329,106	28,600 — 8 14	
Prohibited Articles	312,894	22,600 — 7 4	
Miſcellanies	18,000	300 — 1 13	
Total	£. 1,781,474		
Total Duty on Goods exported		£. 86,360	

On Articles Exported, the propoſed Duty to be 2 per cent. on Sale Value, to be paid by the Company or Importers, out of the Sale Price, and not to be drawn back upon Exportation.

(continued.)

FOR HOME CONSUMPTION.

	Sale Amount, exclusive of Duty.	DUTY Retained.			
Drugs, including Mother of Pearl Shells, Canes, and Couries	£. 20,378	£. 8,500	or £. 41	14 *s.*	per cent.
China Ware	9,791	8,800 —	90	0	
Indigo	247,567				
Coffee	19,562	1,300 —	6	13	
Pepper	55,050	26,500 —	48	3	
Sugar	126,310	48,000 —	38	1	
Salt-petre	123,511	400 —	0	7	
Raw Silk	333,917	51,000 —	15	6	
Cotton Wool	16,760				
Manufactured Articles	3,777	2,300 —	60	18	
Unmanufactured ditto	6,113	2,400 —	39	5	
Calicoes	36,158	31,500 —	87	2	
Muslins and Nankeens	355,035	77,900 —	21	19	
Total	£. 1,353,929				
Total Duty on Goods for Home Consumption		£. 258,600			

On Articles for Home Consumption, the proposed Duty to be 2 per cent. on Sale Value, to be paid by the Company or Importers, and the Buyers to pay in addition the Rates per cent. stated against each Article, being the Average Amount of Duty now collected, as near as can be estimated: It may be proper to leave out the Fractions.

(1.)

MEMORIAL of Merchants, Agents for Persons residing in the East Indies, to the Right Honourable the Commissioners for the Affairs of India; dated the 8th of June 1801.

Humbly Sheweth,

THAT your Memorialists deem it incumbent on them, not only by reason of the heavy loss the interests of their Constituents must sustain by some late proceedings of the East India Company, but also from the future consequences to be apprehended, unless some relief be afforded by your Honourable Board, to call your attention to the general state of the Trade carried on between India and Europe, and respectfully to submit to your consideration the following facts and observations.

That from the increased and increasing demand in Europe and America for Indian commodities, the produce and manufactures of British India have increased far beyond what the Capital of the East India Company, applicable to its investment, is capable of exporting. From the period of the first establishment of the Company's Power in India, till the year 1793, the whole, or a very large proportion of the surplus Trade of British India, was, by a variety of impolitic restrictions, forced into the hands of Foreign nations, so that those nations carried on an extensive and flourishing commerce on British capital, partly drawn from India, and partly from Great Britain, remitting to England, by means of that commerce, the fortunes acquired by British subjects in India, to the great emolument of the Foreigner, and the incalculable loss of this Nation.

In the year 1793, when the Company's Charter was renewed, His Majesty's Ministers, and the Legislature, had become fully sensible of the Value of this branch of Trade, and convinced that, in true policy, the largest attainable share of it should be secured to British subjects: pursuant to this conviction, and with a view to encourage and promote the Manufactures of this Country, as well by furnishing Raw Materials from the East, as by increasing the Exports of Great Britain, it was enacted by stat. 33 Geo. 3. ch. 52. § 81. "That "during the continuance of the said exclusive Trade in the said Company, subject as afore- "said, it shall and may be lawful for any of His Majesty's subjects resident in Great Britain, "or in any other part of His Majesty's European dominions, to export on their own proper "risk and account, in the Ships of the said Company, or in Ships freighted by them from "the Port of London, to any of the ports or places usually visited by the Ships of the said "Company, on the several Coasts of Malabar and Coromandel, or in the Bay of Bengal, "in the East Indies, or in the Island of Sumatra, any goods, wares, or merchandizes, of the "growth, produce, or manufacture of the said dominions, save and except as is hereinafter "otherwise specially provided; and that in like manner it shall and may be lawful to and "for any of His Majesty's subjects in the civil service of the said Company in India, or "being by leave or licence of the said Company, or under their protection, as Merchants "resident in India, respectively, to consign and put on board the Ships of the said Company, "*or in Ships freighted by them, bound to Great Britain*, any goods, wares, or merchandize, "save and except also as is by this Act otherwise specially provided, in order to the same "being imported, on the risk and account of the owners thereof, at the Port of London, "under the Regulations hereinafter specified and contained." And by § 87. "And inas- "much

" much as the inſuring to Private Merchants and Manufacturers the certain and ample " means of exporting their merchandize to the Eaſt Indies, and importing the returns for " the ſame, and other goods, wares, and merchandizes allowed by this Act, *at reaſonable* " *rates of freight*, may eſſentially conduce to the advancement of the Trade and Navigation " of theſe Kingdoms, Be it further Enacted, That the ſaid Company ſhall, in the proper " ſeaſon of every year, provide and appropriate Three Thouſand Tons of Shipping *at the* " *leaſt*, for the ſpecific purpoſes of carrying to the Eaſt Indies ſuch goods, wares, and mer- " chandize, as may be lawfully exported thither by individuals, and for bringing back from " thence, as well the returns of the ſame, as likewiſe the goods of other perſons entitled to " import the ſame into this kingdom by virtue of this Act; and if the ſaid quantity of " Tonnage ſhall be found inſufficient, or ſhall be found to be more than ſhall be ſufficient for " the carriage of the ſaid Private Trade, export or import, the ſaid Company ſhall from time " to time find and provide ſuch an additional quantity of Tonnage, or leſſen the quantity of " Tonnage, to be provided for the carriage of the ſaid Private Trade, as the Board of Com- " miſſioners for the Affairs of India ſhall, upon any repreſentation made to them from time " to time, order and direct."

§ 101. " And whereas for encouraging Individuals to engage in the import Trade of the " ſeveral ſorts of raw materials hereinafter ſpecified, and alſo for ſecuring to Manufacturers " the means of furniſhing themſelves therewith at the ſaid ſales, it is expedient that proper " Rules and Regulations ſhould be made for providing for ſpeedy and frequent ſales of ſuch " materials, and in moderate lots; and for preventing, as far as may be, any undue pre- " ference being given in reſpect of either the mode or times of the making the ſale of " any of the ſaid commodities, as between the Company and Individuals, or as between one " individual and another, Be it enacted, That it ſhall and may be lawful for the Court of " Directors of the ſaid Company, and they are hereby required forthwith, after the paſſing " of this Act, to frame ſuch Rules and Regulations for the future ſales of all Raw Silk, Sugar, " Cotton Yarn, Cotton Wool, and other Wool, Skins, Dying Woods, and Drugs, and " other articles of raw material, imported either in Private Trade or on the ſaid Company's " own account, as in their judgment ſhall appear beſt adapted for the ſeveral purpoſes afore- " ſaid, and to lay the ſame before the Board of Commiſſioners for the Affairs of India, for " their reviſal and approbation; and that the Rules and Regulations which ſhall be ſo " framed and approved, ſhall be deemed and conſidered of the ſame force as a Bye Law of " the ſaid Company, ſubject nevertheleſs to ſuch future reviſion and alteration by the ſaid " Court of Directors, with the approbation of the ſaid Board, as circumſtances may from " time to time be found to require in that behalf."

Your Memorialiſts apprehend it was the intention of the Legiſlature, by the aforeſaid ſtatute, to provide, that the Eaſt India Company ſhould grant the utmoſt practicable facility to Britiſh Merchants in India, for exporting, to the Port of London, the largeſt poſſible proportion of the manufactures and produce of India, not required for their own Inveſtment; —that ſuch terms of freight, and other advantages, ſhould be open to thoſe Merchants as would prevent this Trade from continuing in the hands of Foreign nations, would do away the neceſſity the Britiſh reſidents in India were under of lending their capital to Foreigners, and would enable them to enter into competition with Foreigners in the markets of Foreign Europe.—In full confidence, as your Memorialiſts apprehend, that ſuch would be the effect of the due execution of this Act, the Legiſlature, by the § 146. of the ſame ſtatute, repealed all the prohibitions and penalties whereby Britiſh ſubjects in India were *previouſly* reſtricted from acting as agents, or lending money to Foreign Merchants, giving thereby to Foreigners the full and unreſtrained advantage of Engliſh Agency, Capital, and Credit.

And in further confidence that, with the above-mentioned advantages, the British Merchant would no longer have any thing to fear from a competition with Foreigners, by ſtat. 37 Geo. III. ch. 97. intituled, " An Act for carrying into execution the Treaty of " Amity, Commerce, and Navigation, concluded between His Majeſty and the United " States of America;" and by the 37 Geo. III. ch. 117. intituled, " An Act for regulating " the Trade to be carried on with the Britiſh Poſſeſſions in India, by the Ships of Nations " in Amity with His Majeſty," the Trade to Britiſh India was completely laid open to the Subjects of the United States of America, and all other Nations in amity with His Majeſty. That the Directors of the Eaſt India Company themſelves, viewed the policy and provisions of the ſtatute 33 Geo. III. ch. 52. in the ſame light, cannot be doubted; for, in a Memorial preſented by them to the Lords of His Majeſty's Treaſury, for altering the Duties on Eaſt India goods, dated the 3d May, 1797*, they ſay, " It may be material to impreſs upon the " attention of your Lordſhips, that individuals reſiding in India cannot be reſtricted to par- " ticular Ships, but that they have it in their power to ſelect the Ships of any Nation, which " will take Goods on the loweſt Freight, or that will beſt ſuit the purpoſes of conveying their " Commerce to Europe; and the policy of all the other Commercial Powers of Europe " will give every facility to their Trade, for the purpoſe of drawing it to their own Country. " The policy of Great Britain certainly ſhould be, to remove every Obſtacle that will " prevent our carrying on this Trade upon as low terms as any other Country. If this was " done, there is every reaſon to hope that almoſt the whole Trade from the Eaſt would paſs " through London." Your Memorialiſts apprehend, that the reaſoning of the Court of Directors, on that occaſion, is as applicable to the point now ſubmitted to your conſideration, as that to which they have applied it; ſince lowneſs of Freight and other facilities, whereby expenſe and loſs are to be avoided, contribute equally with low Duties to the ſucceſsful

proſecution

* See this at pp. 57, 58, 59.

proſecution of any branch of Commerce. In addition to which, your Memorialiſts more particularly beg leave to attract your attention to the general obſervations of the Court of Directors, contained in a Paper, No. 2*, ſerving as part of an Appendix to the Memorial aforeſaid; and in which, if your Memorialiſts do not very much miſapprehend the Court of Directors, they advance and ſubſtantiate many opinions and principles greatly at variance with the ſentiments expreſſed in their Report on the Private Trade, on which is founded their Reſolution of the 4th of February laſt; your Memorialiſts humbly ſubmit to your Honourable Board, that the Directors of the Eaſt India Company have never given fair and efficient effect to the Proviſions of the Act 33 Geo. III. ch. 52. in favour of the Britiſh Merchants in India, or granted Indulgences, which were neceſſary and practicable, purſuant to the intentions of the Legiſlature; that they have never provided for the aforeſaid Merchants, as your Memorialiſts apprehend was intended by the ſaid Act, tonnage in their regular Shipping, but in diſmantled and extra Ships, badly equipped, and ſubject to higher inſurances; that the amount of the tonnage provided by them, has frequently been inadequate to the demand; and that the tonnage which has been provided by them, has been attended with ſo much expence, inconvenience, and vexation, in conſequence of the Orders and Regulations of the Court of Directors, that the wiſe policy of the abovenamed Statute has been, in a great degree, fruſtrated, as will more fully appear by the repreſentations of the Merchants themſelves to the Governors General of India.

The unvarying Opinion of all the ableſt Servants of the Company in India has, from time to time, and in a moſt explicit manner, pointed out to them the expedience of employing the India-built Shipping in the Private Export Trade to Great Britain;—theſe Servants have repeatedly repreſented, that a much larger quantity of Private Goods would have been ſhipped for England every ſeaſon ſince 1793, if adequate encouragement had been extended to the navigation and commerce of India in India-built Ships, and if the Britiſh Reſidents in India had been aſſured of permanent indulgence to their Trade with London;—that the Port of Calcutta will, at all times, ſupply tonnage to any extent;—and that it is evident, from the experience of the laſt ſeven years, that the tonnage engaged in England by the Company, for the ſervice of India, can never be rendered a practicable channel by which the Private Britiſh Trader can rival the Foreigner.

In purſuance of theſe principles, the preſent Governor General formed a Plan for the encouragement and regulation of the Private Trade in the ſeaſon of 1798-9, by which the Merchants were enabled to avail themſelves of the advantages to be derived from India-built Shipping, and the charges, inconveniences and vexations of which they had long complained were removed: this ſalutary Plan was in the next ſeaſon ſuperſeded by the Court of Directors, and one ſubſtituted in lieu of it, which they ſtated to be calculated for the benefit of the Merchant as againſt the Ship Owner, but of which the Merchant and the Ship Owner equally complained: by this meaſure the Merchant was again deprived of the advantage derived from India Shipping, burthened with unneceſſary charges and reſtrictions, and his trade and profits were again rendered precarious.

From the operation of this new Plan of the Court of Directors, the Britiſh Merchants, who had made a large proviſion of goods under an expectation of enjoying the ſame advantages as in the preceding ſeaſon, not having the expected permiſſion to freight them to the Port of London in India-built Ships laden under their own inſpection, were compelled to ſell a large quantity of what they had orignally deſtined for that Port, to Foreign Agents. The Commerce of Foreigners in Calcutta increaſed thereby to an alarming degree, as is ſtated by the Governor General in his Letter to the Court of Directors, dated 30th September 1800, and in that ſeaſon bills to an uncommon large amount were drawn upon this Country by Foreigners in favour of Britiſh ſubjects. In the ſeaſon of 1800-1, the Foreign Trade ſeemed likely to increaſe even beyond the rapid progreſs of the laſt year, from which urgent conſiderations, and the probable impending ruin of the Private Trade, the Governor General deemed it his duty to revert to his former Plan, as a temporary arrangement for the current year, and to repreſent to the Directors, that it was become indiſpenſable to the intereſts of the Company and the Nation, to ſettle a permanent Syſtem for the regulation of the Private Trade, on the baſis of employing the Indian Shipping.

The Court of Directors, far from yielding to theſe repreſentations, ſo forcibly urged by the Governor General, have lately come to a reſolution of entirely ſuperſeding the uſe of Indian Ships in the Private Trade, of contracting for veſſels in this Country, by which, at an enormous and increaſing expenſe to the Company, they propoſe bringing the whole Private Export Trade of Britiſh India to the Port of London, and of again ſubjecting the Merchants to all the vexations and incumbrances removed by the Governor General. Your Memorialiſts humbly repreſent, That it is impoſſible for the Britiſh Merchants in India to rival Foreigners with tonnage ſent from England, and under the high rates of Freight and other obſtacles impoſed by the Eaſt India Company; that as it is impoſſible for the Directors of the Eaſt India Company, reſident in this Country, to proportion the tonnage provided here to the demands of the Indian Commerce, it muſt either be redundant, to the loſs of the Company, or deficient, to the loſs of the Merchant; that the Merchant is embarraſſed if compelled under any modification to depend on the Company for tonnage, for the arrangement of the Rates of Freight, or for the diſtribution of his Cargoes; that he cannot be ſure, under the propoſed Plan of the Court of Directors, of his quantity of tonnage; of the time

* See page 68.

when his goods will be diſpatched; of the Ship on which they may laden; of the mode of the proportions in which they may be diſtributed in different veſſels; that the Foreign Trade is carried on at a comparatively low Freight, with ſtrict economy and extraordinary expedition: That under the exiſting impediments and uncertainty, it is impoſſible for the goods of the Britiſh Merchant to reach the markets of the continent of Europe through the channel of the Company's Sales, at ſo low a rate as thoſe directly imported thither by Foreigners, and even though the voyage of the Foreign Merchant ſhould be circuitous, he can ſtill underſell the Britiſh Merchant in the Foreign ports of Europe.

Under the Plan of the Governor General, the Merchant obtains a conſiderable reduction in the rate of Freight; can ſettle his engagements with the Ship Owner before he buys his goods; can buy ſuch goods as can be moſt advantageouſly inveſted at the ſtipulated rate of Freight; can make a more perfect aſſortment of his Cargoes; load his Ships in the moſt expeditious and advantageous manner; diſpatch them at the moſt favourable periods; and regulate his conſignments and drafts according to the quantity of tonnage engaged, and the period of diſpatch. If theſe advantages were ſecured to him, together with thoſe derived from his local knowledge and conſtant reſidence in India, it is probable that, notwithſtanding the Duties and Charges in the Port of London, the Foreigner would be able to retain but little of the trade from India to Europe, and that London would become the univerſal Mart for the Produce and Manufactures of the Eaſt, as far as Britiſh capital, and Britiſh induſtry and experience, can avail. The Plan of the Governor General, while it affords every facility to the Merchant, provides, as your Memorialiſts apprehend, ſuch precautions as are fully adequate to protect the rights and intereſts of the Company; the powers of the Company to prevent the reſort of unlicenſed perſons to India are not affected by it; no goods or paſſengers can be received in the Private Ships, either in India or England, without their ſanction; the voyage muſt be performed under their inſtructions and controul; the Ship Owners, Commanders, Officers, Seamen, and all perſons concerned in the immediate conduct of the trade, are ſubject to their authority; and the Company can, in fact, exerciſe a more complete controul over Private Ships furniſhed from India, than over thoſe provided by themſelves in England.

Your Memorialiſts ſubmit, that this Plan will not in the ſlighteſt degree diminiſh the Commercial Profits of the Eaſt India Company; the Funds in India, applicable to their inveſtment, cannot be more affected by the competition of Britiſh Merchants than that of Foreigners; the Inveſtment of the Company conſiſts, for the moſt part, in articles different from thoſe of Private Traders, ſo that in the ſtaple commodities of the Company, no rivalſhip can take place between them. It is impracticable, and poſſibly the attempt would be impolitic, by reſtrictions on the Trade of Britiſh ſubjects, to prevent the increaſing produce and manufactures of India from being conveyed to Europe, to meet the demand; ſuch reſtrictions ſerve only to throw the Trade into foreign hands: If the ſame goods which are carried by Foreigners to the Continent, were brought by Britiſh Merchants to the Company's Sales, their effect on the price of the Company's goods would, if at all, be much leſs prejudicial than the preſent courſe is. The Company and the Private Merchant would both derive a profit from them, and they would become a fertile ſource of power and opulence to the Britiſh Empire, inſtead of contributing to the wealth and ſtrength of Foreign Nations. As the Britiſh Merchant cannot poſſibly rival the Foreigner by tonnage ſent from Europe, the excluſion of India Shipping from the Port of London will not increaſe the employ of Britiſh-built veſſels in the Indian Trade, but it will thoſe of Foreigners only: By admitting India-built Ships to be uſed, the Ship Builders, Artiſts, Manufacturers, and Tradeſmen of England, will reap all the benefit ariſing from the large ſums expended in the repair and victualling of the numerous Ships annually reſorting to the Thames; beſides the demand will be greatly increaſed for the articles neceſſary in the conſtruction and outfit of Ships built in India, which muſt be furniſhed from England; and on their return to India, theſe Ships, from their moderate Freight, will afford a moſt advantageous conveyance for ſuch Britiſh Manufactures as may be demanded in India, and thereby encourage the Export Trade of this Country. Between the months of June 1799 and Auguſt 1800, it appears, by documents in the poſſeſſion of your Memorialiſts, that twenty India-built Ships returned to India from the Port of London with cargoes, of which the Invoices from hence amounted to £.613,247. 12*s.* 6*d.* and from the Iſland of Madeira, to £.116,505. 0*s.* 6*d.* and their Repairs, Outfit, and Supplies on England, to £ 202,877. 12*s.* 3*d.* Neither your Memorialiſts or their Conſtituents wiſh to infringe the Political powers or legal Monopoly of the Eaſt India Company, or to engage, from views of private emolument, in any part of the Trade which the Company wiſh excluſively to enjoy, or that may be prejudicial to the State of which they are Subjects; they merely requeſt permiſſion to proſecute, in the only practicable mode, a Commerce recognized and ſanctioned by the Legiſlature as beneficial to the Public. Whether this Commerce ſhall be preſerved to Great Britain, or ſurrendered to rival Nations, is, as your Memorialiſts apprehend, not ſolely a queſtion of private intereſt between the Merchants in India and the Company, but involves conſiderations, both commercial and political, deeply affecting the proſperity, power, and perhaps, finally, even the exiſtence of the Britiſh Empire. That a large and undue proportion of the Indian Trade is at preſent in the poſſeſſion of Foreigners, the Governor General diſtinctly aſſerts, and adds his deliberate opinion, that unleſs effectual means be inſtantly adopted to check them, the moſt ſerious miſchiefs are to be apprehended. The people who for the preſent ſeem to have been moſt ſucceſsful in their encroachments, are the Americans, who having but little Capital of their own, and few commodities applicable to the Indian markets, carry on this lucrative traffic for the moſt part on

Britiſh

Britiſh Capital and Credit; and whenever the reſtoration of Peace ſhall revive the commerce of Foreign Nations in Europe, who, from their ſituation and intereſts, muſt ever be hoſtile to the proſperity of this, there can be no doubt they will ſtrain every nerve to avail themſelves of our overſights, and draw the Private Indian Trade directly to their own harbours. The means within their power can ſcarcely fail to enſure ſucceſs, unleſs ſome preventive ſteps be timely taken in this country to reſtore this valuable traffic to its natural channel. The French will proſecute the Indian Commerce with much more advantage than the Americans; it is underſtood to be, at this inſtant, in the contemplation of the Conſular Government to delare Antwerp a free Port; there, of courſe, Indian as well as European Ships may be received without impoſt or reſtriction. It is well known, that Trade can never be regulated or directed but by the intereſt of thoſe concerned in it; and if Britiſh Subjects ſhould be induced, by commercial ſpeculation, to fix their reſidence in the French Territories, there they may employ their capitals in the Indian Trade, without the poſſibility of controul, being, as your Memorialiſts are informed, completely Foreigners for all purpoſes of traffic, by the uniform deciſions of the Engliſh Courts of Juſtice. Againſt ſuch competition the Britiſh Merchant, under his preſent diſadvantages, could not ſuſtain himſelf; the evil would become irremediable; the Foreign Trade having once eſtabliſhed its predominance over ours, could never be re-diverted to the channel from which it had been forced. What final effect ſuch an event might produce on the Commerce and Revenues of Great Britain, it is not for your Memorialiſts to calculate.

The neceſſary reſult of ſuch a transfer of the India Commerce to Foreign Ports, muſt be a ſimilar transfer, or the annihilation of the India-built Shipping: The Fleet newly created in the Eaſt, which, as your Memorialiſts humbly ſubmit, under the exiſting ſcarcity of Ship Timber, and the immoderate prices of all the articles of Ship-building, muſt be conſidered even in a commercial view as a moſt valuable addition to the maritime ſtock of this country, would be purchaſed by the Foreign Merchants at their own prices. But as an acceſſion to the Political and Military ſtrength and ſecurity of the Empire, your Honourable Board muſt be moſt competent to eſtimate the value of the Indian Fleet, and decide on the policy of its further encouragement. How much the want of Shipping for military purpoſes has been felt in former Wars with the Powers of India; how far the Ships in queſtion conduced to the brilliant and complete ſucceſs of that in which your Indian Governments were lately engaged; how far the operations at this inſtant carrying on againſt the enemy are promoted by the uſe, or have been retarded by the want of an additional ſupply of Indian Shipping; in what degree thoſe Ships are contributing, or have contributed in this and former years of ſcarcity, even to the ſuſtenance of the Mother Country, they who have the principal direction of the affairs of His Majeſty's Government, can alone be adequate judges.

There are many other important conſiderations, both commercial and political, that might be ſuggeſted in further ſupport of what your Memorialiſts have urged; as, the neceſſity of endeavouring to render by every poſſible accumulation of commodities, the rate of Exchange between this Country and the other parts of Europe, in favour of Great Britain; of ſparing the conſumption of ſuch Ship Timber as is applicable to His Majeſty's Navy, of which, by Perſons moſt intelligent on that ſubject, a deficiency is apprehended; of foſtering and encouraging a race of Seamen, great numbers of whom are now actually employed in the Company's regular Ships, as well as in ſtrengthening the force of His Majeſty's Ships ſerving in the Eaſt Indies; and who, during periods of War, when a large proportion of the Britiſh Sailors are and muſt be employed in naval armaments, do, and may hereafter continue to carry on our Indian commerce with undiminiſhed proſperity; but who muſt always give way again to Britiſh Seamen in time of Peace, becauſe it is not alone the intereſt of the Merchant to employ the Britiſh Sailor in preference to the Laſcar, the former being the cheapeſt, as your Memorialiſts can prove to the ſatisfaction of your Honourable Board; but excluſive of this, your Memorialiſts are juſtified in anſwering, on the part of their Conſtituents, that they will be happy and ready at all times to give that preference to Britiſh Seamen, which a grateful attention to their ſervices and merits will ever dictate. Theſe topics your Memorialiſts merely touch upon, leaving their more ample conſideration to your ſuperior wiſdom and experience.

Finally, your Memorialiſts beg leave to ſubmit to your Honourable Board, that the Commerce in which their Conſtituents are engaged, and which, as they apprehend, is inſeparably connected with the increaſe or final deſtruction of the India-built Shipping, is an object of the deepeſt concern, in every point of view, to the deareſt intereſts of this Country: That the Eaſt India Company have not, as is aſſerted in the Fifth Reſolution of their Court of Directors, "given effect to the Regulations eſtabliſhed by the Legiſlature in 1793, as far as "conſiſted with the neceſſary courſe of their own affairs:" That in the preſent diſpoſition, and under the late Reſolutions of the Company, paſſed on the 4th February laſt, it cannot poſſibly be long carried on by ſubjects of this Country in competition with Foreigners, who enjoy ſuch deciſive advantages over them: And your Memorialiſts humbly pray, that your Honourable Board will grant ſuch relief to the Britiſh Subjects reſident in India, as in your wiſdom may appear neceſſary to ſecure this valuable branch of commerce to theſe kingdoms, and thereby promote the induſtry, wealth, and Revenue of the Britiſh Empire in Aſia as well as in Europe.

(Signed) Edmund Boehm and Co.; Law, Bruce, and Co.; W. and H. Palmer; Paxtons, Cockerell, and Co.; Prinſep and Saunders; R. W. and E. Lee; D. Scott junior, and Co.; R. Anderſon; Gillett and Edwards; Lubbock, Colt, and Co.; J. Forbes; J. Amos and Co.

London, 8th June 1801.

ACCOUNT

(2.)—An ACCOUNT, shewing the Number of INDIA-BUILT SHIPS that sailed from the Port of London, with an Account of their Cargoes shipped for India,

SHIPS NAMES.	Tonnage.	Time of sailing from England.	Destination.		Amount of Invoice from London.	Amount of Invoice from Madeira.
					£. s. d.	£. s. d.
Eliza Ann - -	460	1799. June 18.	Bengal.	- - - -	53,881 13 3	- - -
Anna of Bengal	684	1799. Nov. 20.	Madeira, Madras, and Bengal.	- - - -	52,161 5 3	7,550 — —
Highland Chief	493	1799. Nov. 20.	Bengal.	- - - -	50,001 17 4	- - -
Armenia - -	500	1800. Feb. 13.	Madras and Bengal.	- - - -	35,174 11 2	- - -
Triton - - -	800	1800. March 17.	Cape and Madras.	- - - -	Troops and Government Stores.	
Surat Castle -	1,139	1800. Feb. 13.	Cape and Bombay.	Troops and Stores.	4,750 11 10	- - -
Calcutta - -	716	26 Nov. 1799. 19 Mar. 1800.	Madeira, Madras, and Bengal.	- - - -	44,788 1 11	21,175 10 —
Ardasher - -	868	1800. Feb. 13.	Madeira and Bombay.	- - - -	34,849 11 4	11,100 — —
Britannia - -	500	- - -	Madras.	- - - -	38,564 3 2	- - -
Cuvera - - -	800	1800. Feb. 13.	Cape and Bengal.	- - - -	Laden by Government.	
Cecilia - - -	500	Torbay, 1800. May 27.	Madeira and Bengal.	- - - -	23,492 7 4	17,030 — —
Sarah - - -	935	Torbay, 1800. May 27.	Bombay.	- - - -	55,090 8 1	- - -
Asia - - - -	636	1800. Aug. 30.	Madeira and Bombay.	- - - -	37,152 1 1	11,400 — —
Anna of Bombay	899	1799. Nov. 20.	D°	- - - -	22,318 10 6	- - -
Carron - - -	1,072	1800. Feb. 13.	Bombay.	- - - -	18,774 7 11	- - -
Scaleby Castle -	1,237	1800. 13 Feb. & 13 March.	Cape and Bombay.	Troops and Stores.	19,853 12 8	- - -
Upton Castle -	660	1800. April 27.	Madeira and Bombay.	- - - -	19,360 — 9	16,249 10 6
Gabriel - - -	800	1800. Feb. 14.	Madeira, Madras, and Bengal.	Cargo estimated at	20,000 — —	15,000 — —
Varuna - - -	540	1799. Nov. 20.	Madras and Bengal.	D° D°	45,000 — —	- - -
Cornwallis - -	716	1800. June 28.	Madeira, Madras, and Bengal.	- - - -	38,034 8 11	17,000 — —
Total 20 Ships, 14,955 Tons.				£.	613,247 12 6	116,505 — 6

on their Returning Voyage to Bengal, and the other Britiſh Settlements in the Eaſt Indies, from June 1799 to Auguſt 1800; and of their Diſburſements during their Stay in England.

Total of Diſburſements.	Copper.	Butcher, Brewer, Cooper, Baker, Proviſions.	Brazier, Ironmonger, and Slop Chandler.	Rope Maker and Sail Maker.	Carpenter, Maſt and Block Maker.	Advances to Seamen, and Contingencies.	Premiums of Inſurance on Ships out.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
7,129 5 4	680 15 6	1,633 16 3	253 11 3	1,642 18 8	720 16 4	1,221 2 4	956 5 —
7,521 — 2	1,009 — 5	786 13 3	334 1 1	1,872 1 5	1,283 9 7	972 4 5	1,263 10 —
5,405 2 7	- - -	971 19 3	80 2 2	774 12 8	223 17 8	2,079 10 10	1,275 — —
6,138 2 10	- - -	408 17 11	426 19 1	1,108 15 7	930 15 4	2,146 6 5	1,116 8 6
12,266 6 8	684 17 2	3,779 17 9	694 18 1	1,704 8 2	2,766 9 11	2,644 15 7	—
21,829 11 3	1,600 12 2	6,247 15 10	1,490 2 10	4,921 5 9	3,236 6 11	2,077 2 9	2,256 5 —
7,455 7 6	910 9 1	645 19 7	349 13 7	1,088 9 4	892 8 6	2,080 17 5	1,487 10 —
8,427 13 4	- - -	1,410 — 10	129 9 5	994 13 3	459 3 8	3,178 1 2	2,256 5 —
4,948 — 6	535 14 5	616 13 6	332 17 4	586 19 5	479 3 1	1,447 — 9	949 12 —
8,626 15 10	- - -	873 4 1	412 15 —	1,494 2 11	1,356 2 8	1,889 16 2	2,600 15 —
8,290 18 5	441 4 4	961 18 6	568 5 2	2,171 3 4	1,098 — 6	1,895 3 7	1,155 3 —
11,509 14 11	- - -	1,459 5 6	1,379 4 6	1,340 7 6	1,495 10 —	3,644 7 5	2,200 — —
9,186 2 1	- - -	850 5 1	160 3 4	530 3 4	846 3 4	1,599 7 —	5,200 — —
8,958 7 2	37 18 8	1,245 3 8	279 3 2	1,829 6 10	270 17 1	3,249 17 9	2,046 — —
14,233 2 6	- - -	2,944 2 7	478 18 2	1,797 15 2	292 1 —	4,398 15 7	4,326 10 —
28,003 4 3	47 7 3	9,549 17 —	2,062 — 6	3,683 11 7	1,992 14 6	5,577 13 5	5,090 — —
5,943 11 9	- - -	422 19 1	177 11 —	1,571 12 2	113 13 11	2,167 18 7	1,489 17 —
9,635 — —	330 8 8	1,904 6 4	493 6 6	2,062 14 5	603 13 8	2,640 10 5	1,600 — —
9,242 5 2	821 5 —	923 — 6	522 7 4	1,618 — —	1,136 14 6	1,989 12 10	2,231 5 —
8,128 — —	172 — —	1,140 — —	617 — —	1,212 — —	1,887 — —	1,770 — —	1,380 — —
202,877 12 3	7,271 12 8	38,777 16 6	11,237 9 6	34,005 1 6	22,085 2 2	48,670 4 5	40,830 5 6

(3.)

MEMORIAL

OF

The Merchants and principal Agents in England, for Perſons reſiding in the Eaſt Indies, to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, dated May 1797; ſetting forth the Advantages that would ariſe from lowering the Duties on Eaſt India Goods.

Humbly ſheweth,

THAT your Memorialiſts have been favoured with Copy of a Memorial from the Honourable Court of Directors of the Eaſt India Company, preſented to your Lordſhips Honourable Board, upon the ſubject of the Trade from India, particularly as to the effect of the preſent Duties collected in London, upon the articles the produce of that Country, as compared with the Duties collected in other Ports in Europe, ſo far as regards the Shippers of Goods in India, preferring (in conſequence of the difference between thoſe Duties) this or other European Countries, as the moſt advantageous for their commercial adventures.

Your Memorialiſts perfectly agree with the Court of Directors in all their arguments upon this ſubject, and in the caſes exhibited as illuſtrative of them: They are ſatisfied, unleſs ſome alteration ſhall be made in the Duties upon many articles imported from India, it will be impoſſible for the Traders of India to make Conſignments to Great Britain, when Peace is reſtored in Europe, upon terms equally favourable with Conſignments to other places: The able reaſons upon this point, communicated to your Lordſhips by the Court of Directors, it is unneceſſary to enforce by any obſervations of your Memorialiſts.

That your Memorialiſts have alſo attentively conſidered the alteration propoſed of the Rates of Duty. They humbly conceive the rate of Two per-cent. being to apply generally upon all Goods, as well thoſe which do not now pay Duty as upon thoſe which pay very high Duties, is in ſome meaſure objectionable.—The articles now allowed to be imported duty free, were ſo allowed in conſequence of their being uſed by the Manufacturers of Great Britain, and ſome of them being of infant produce in India, require every encouragement to be given to the Planters to aſſiſt them in the cultivation and further increaſe of ſuch deſirable articles: Beſides, any Tax upon them in this Country, your Memorialiſts conceive might divert them from this Country, to the great injury of the Manufacturers as well as to the Nation, which ſo materially benefits by the increaſed value Raw Materials acquire in conſequence of manufacture.

Your Memorialiſts humbly conceive, that the uniform rate of Two per-cent. being propoſed to attach upon all articles, ariſe from that Rate being thought likely to produce a ſum to the Revenue, at leaſt equal to that it now receives: But if the Raw Materials ſhould be exempt from Duty as heretofore, and no other alteration in the propoſed Rates ſhould be made, your Memorialiſts are fully perſuaded the Revenue will receive no loſs; and this idea is grounded on a ſtrong well-founded preſumption, of the great increaſe that would, under the change propoſed, take place in the Trade from India.

As a proof that your Memorialiſts are convinced the Trade from India will be increaſed by the propoſed Regulations, they are willing to riſk the loſs they ſhall ſuſtain in conſequence of it, by the reduction in the amount of their Commiſſion, which at preſent is calculated upon the amount of all the high charges upon the Imports; conſequently, any reduction in thoſe charges operates againſt their perſonal intereſts; but ſo ſatisfied are they of the great advantage the propoſed meaſure will be of to the Nation, and the great increaſe of Trade that will take place from it, they confidently aſſume that the reduction of their Commiſſion on one account, will be more than overbalanced by the other.

It is neceſſary, for the information of your Lordſhips, to ſtate, that the coſt of goods exported from Bengal to Foreign Ports of Europe, in the year ending 30 April 1796, amounted to Sicca Rupees 47,32,545; and the Exports to America in the ſame period amounted to Sicca Rupees 19,40,319; making together a' 2¼ per Sicca Rupee, the ſum of £. 779,550, and this in a period when the Sales of the Company in England, in conſequence of the Foreign Trade being much checked by the War on the Continent of Europe, were larger than at any other period ſince the Engliſh Eaſt India Company was eſtabliſhed.

It is generally underſtood by Commercial Men, that three-fourths of the Trade from India to the Continent of Europe and America, would be brought to this Country, if the Duties here were more moderate.

The

The Accounts from which the Export from Bengal is taken, has been, your Memorialiſts are informed, tranſmitted for the information of the Court of Directors, by the proper Officer in India; and, no doubt, may be referred to by your Lordſhips. If, in addition to the Exports from Bengal, the amount of the Exports from Madras and Bombay, &c. &c. to Europe and America, had been collected, your Memorialiſts do not doubt the amount would equal, if not exceed, thoſe from Bengal; and that the whole would furniſh a ſale in England, if imported here, little ſhort of £. 2,000,000. annually.

Upon this ground it is your Memorialiſts have ventured an opinion, that the change of Duty propoſed, may take place without ſubjecting the Raw Materials to a new Impoſt, and without any probability of loſs to the Revenue. Upon every other point of the Memorial of the Court of Directors of the Eaſt India Company, your Memorialiſts completely agree, and do hope your Lordſhips will ſee fit to recommend the change propoſed to be adopted by the Legiſlature, leaving untouched the Raw Materials.

And your Memorialiſts, as in duty bound, will ever pray,

(Signed)

Edward Boehm & Co.
W. and T. Raikes & Co.
W. Paxton & Co.
Wigram, Williams, Holder, and Wigram.
Prinſep and Saunders.
David Scott & Co.
Law and Bruce.
Begbie and Hunter.
Lubbock, Colt, & Co.
Cheap and Loughman.
W. J. L. Sollomons and Elliot.
Baring & Co.
Cleland, White & Co.
Edward Shaw.
W. Petrie, Dorin, Strange, Thomſon, & Co.
Boyd, Benfield, & Co.
Wedderburn, Webſter, & Co.
Mill, Roſs, and Burgie.
Richd and Wm Lee.
James Amos.
Smith and Atkinſon.
Urquhart and Stewart.

London, May 1797.

(4.)

MEMORIAL

OF

The Merchants, Buyers of Goods at the East India Company's Sales for Exportation, to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury, dated 31ſt May 1797; ſtating their entire acquieſcence in the reaſonings contained in the Memorial of the Court of Directors.

Sheweth,

THAT your Memorialiſts have ſeen a Copy of a Memorial preſented to your Lordſhips by the Directors of the East India Company, upon the ſubject of the Duties collected on East India Goods, and propoſing a new mode of collecting the Revenue ariſing from them, for the purpoſe of encouraging the Trade from the East Indies to Great Britain, and other commercial advantages.

The reaſonings and facts ſtated in the Memorial of the Directors, are ſo much to the point, that it is needleſs for your Memorialiſts to make any further obſervations to your Lordſhips thereupon, but humbly to expreſs their earneſt hope that your Lordſhips will recommend the propoſed meaſure to be adopted.

And, as in duty bound, your Memorialiſts will ever pray.

(Signed)

Smiths and Atkinſon.
De Bons and J. Courant.
J. Duval, Sons, & Co
Perſent and Bodekker.
J. H. Cazenove, Nephew, & Co.
Pattiſon, Lee, and Iſlin.
Agazzis and Wilſon.
James Cazenove & Co.
W. J. F. and J. Du Bois.
Widow J. L. Salomons and Elliot.
Godfrey, Thornton, and Son.
Retberg & Co.
Claes Grill.
Bourdieu, Chollet and Bourdieu.
Iveſs, Eſchalaz, & Co.
Cheap and Loughman.
Camden, Calvert, and King.
Thomſon, Peters, Bonar, and Thomſon.
Battier, Zornlin, & Co.
Doxatt and Divett.
Greffulhe Brothers.
J. M. Siordet & Co.
J. and Alex^r Anderſon.
J. and F^s Baring & Co.
F. Commerol, J. Lubbock, & Co.
J. W. Anderſon & Co.
Amyand & Co.
William and Thomas Parry.
Simon Frazer.
Scheider & Co.
Rougemont and Feſquet.

London, 31ſt May 1797.

(5.)

JUDGMENT of the Court of King's Bench, 21ſt November 1798, in the Caſe of *Wilſon*, verſus *Marryat*; eſtabliſhing the Right of American Veſſels to trade circuitously to the Britiſh Settlements in the Eaſt Indies, though their Exports from India are to be carried direct to ſome Port of the United States.

Court of King's Bench, November 21ſt, 1798.

WILSON *v.* MARRYAT.

The Judgment of the Court.

Lord Chief Juſtice.—I believe we had better diſpoſe of the Caſe of Wilſon *v.* Marryat. We are extremely preſſed for time, and the longer we delay it, the longer it will hang down a weight on the Court. As in this caſe every line and word of it were diſcuſſed yeſterday, I ſhall not take up time in reſtating it. The queſtion in general ariſes on three Policies of Inſurance on the Ship Argonaut, from Bourdeaux and Madeira, to the Britiſh Eaſt Indies, and from thence back again to America. In point of fact, the Ship which was inſured was totally loſt to the Owners, and the queſtion is, whether the perſon, againſt whom the action is brought, who is one of the Underwriters, is liable to pay. In diſcuſſing that point, it was ſtated to be a caſe of great magnitude, in as far as it reſpected the contending parties, conſidering the ſum inſured. It was alſo ſtated to be of great importance on the one ſide, as it invaded the Monopoly of the Eaſt India Company, and tended to ſupplant them in a trade extremely beneficial to a great number of adventurers; and of more importance, as the trade and commerce of the Eaſt India Company furniſhed a great ſource of the Revenue of the Country. It is undoubtedly of great importance on that ground. It is of great importance alſo in reſpect to its taking into conſideration the fair expoſition of a Treaty, which has been entered into between this Country and America. We are rather alarmed on the one ſide, if we ſhould not obſerve the Eaſt India Company's concerns, and on the other ſide, that we might irritate our Allies in America. The Eaſt India Company has always, I hope, found their intereſts ſecured under the protection of the Laws as adminiſtered by the Judges of the land. And I verily believe that there is no jealouſy, and that there never has been any ground of jealouſy on behalf of America, when any claim of the inhabitants of the United States comes to be diſcuſſed. There is no jealouſy or ſuſpicion that theſe claims will not be liſtened to, and receive a favourable anſwer as juſtice requires. They have been long acquainted with the manner in which juſtice has been adminiſtered in this Country. Their cauſes uſed to come over from time to time, and I believe they entertained no jealouſy that there was any ſtain on the adminiſtration of the Juriſprudence of this Conntry. That there never was any jealouſy entertained by the inhabitants of that country, I verily believe.

As I have already ſaid, the loſs was ſuſtained, and the queſtion is, whether the loſs being ſuſtained, there are any circumſtances which repel the perſon who ſeeks to recover an indemnity for that loſs. Three queſtions were mainly agitated, all tending that way. That which was laſt in point of argument, I ſhall ſtate firſt, namely, the Objection that was taken againſt Mr. Collet.—It was ſaid, that he being a natural born ſubject of this Country, though he went to America ſubſequent to her independence, and became domiciliated in that Country, that yet he could not be conſidered as an American Citizen, and therefore was not within the purview of that Article of the Treaty, which conferred the Eaſt India Trade on the inhabitants of the United States of America. That point was agitated on a former day, when this caſe was argued, and ſome of us, not all, expreſſed our ſentiments on it. We were then of opinion there was not much in the objection. After conſidering it again and again, and after hearing the able argument of Mr. Adam upon it yeſterday, we are all of opinion that he (Mr. Collet) is a Citizen of this Country, ſo far that he cannot put off his allegiance which is due to the Sovereign of this Country, but that he is a Citizen of that Country for the purpoſes of trade and commerce. And God forbid that any perſon ſhould be ſhut out from all commerce, who ſtands in the relation in which Mr. Collet does to this country, becauſe he has now become an adopted ſon of that Country. He is a Citizen of that Country, and we are of opinion that there is nothing in that objection.

The next Objection is, that by the 13th Article of the Treaty, confirmed by the Act of Parliament, and which was neceſſary to inveſt the King with a power to make a Treaty, when it contravened ſome of the exiſting Laws of the Country; They ſay, that by the 13th Article of the Treaty, the Trade granted to the inhabitants of the United States, muſt be by an immediate intercourſe between America and the Eaſt Indies. This Cauſe ſhews that there was ſomething of ingenuity neceſſary, to create any ambiguity in the words that have been uſed by the framers of this Treaty.

On the fulleſt conſideration we can give it, and after all the argument that has been applied to this part of the caſe, we are of opinion there is not enough to ſway the judgment of the Court by that objection; and we think he might have come to any one Country of Europe, and bought goods, and carried them back to America, and from thence to the Eaſt Indies. Quod fit per obliquum, fieri poteſt per directum. In point of policy this objection is not of ſufficient weight to yield to it. I paſs over ſome objections, in ſome meaſure to ſave a little time. And in the next place, as the ſubject has been ſo recently diſcuſſed, nothing remains but to draw the fair concluſion from the facts of the caſe.

The third objection is, That this Policy was made on a voyage, the whole of which was not legal at the time of the inception of it. Mr. Erſkine has very properly admitted, that if there were any infirmities in any part of the integral voyage, that he ſhould find it difficult to ſupport his caſe. The arguments here are pretty finely ſpun to good ſenſe and fair honeſty, becauſe before the time when this voyage commenced in America, there was a rumour that a Treaty was going on before that time, and it is very likely that theſe parties came over to England having in contemplation to carry on the voyage that afterwards took place. We muſt not go out of the ſpecial verdict, and there is nothing in it which ſhews that the plan of this voyage, was the voyage which at all hazards was taken at the inception of it. And ſuppoſe we were to take into our contemplation thoſe different Letters and different Plans which were exhibited in that inſtrument, which is found by the ſpecial verdict, it was only there propoſed that they ſhould go to the Eaſt Indies, and not to that part which belongs to Great Britain. And there is no queſtion but that they had a right to go thither. It was mare liberum. I here make no queſtion on the mare liberum of Grotius, and the mare clauſum of Selden. By going to any part of India, except that which belonged to this Country, they could be guilty of no infraction of our laws. Notwithſtanding theſe obſervations on thoſe Plans, I do not ſay it was imprudent to inſert theſe Letters in the ſpecial verdict, becauſe one cannot tell what effect they might have on the minds of thoſe who are to judge. But looking into the ſpecial verdict, it has not told us what voyage was in contemplation at the time of the inception of this voyage. Why, if nothing is inferred by what was done in America, the Ship came to the Port of Breſt as ſhe well might, ſhe went to the Port of Bourdeaux as ſhe well might, becauſe before that the Treaty was ratified; and the Americans then enjoyed that power of Navigation and Commerce which this Treaty confers upon them. It was not till May 1796, that the Ship ſailed to Bourdeaux, and on the 28th of the preceding November (that is, November 1795) the Treaty was ratified by the laſt of the Contracting Parties, the King of Great Britain. An American ſubject, before the Treaty, had a right to go from his own Country to Bourdeaux, or to any Port of France. And the Plaintiff had a right to ſail, as he did, from France to the Britiſh Eaſt Indies, becauſe at that time the ratification of the Treaty had taken place. And therefore, though I admit that if there had been any infirmities in the legal form of it, it would have been bad; yet in this caſe there is nothing of that ſort; and therefore on theſe grounds, thus ſhortly ſtated, We are all of opinion that Judgment muſt be for the Plaintiff.

(6.)

JUDGMENT of the Court of Exchequer, 6th May 1799, delivered by Lord Chief Juſtice Eyre; affirming the Judgment of the Court of King's Bench.

Court of Exchequer Chamber, May 6th, 1799.

WILSON *v.* MARRYAT.

Lord Chief Juſtice Eyre—Delivered the Judgment of the Court in this caſe. His Lordſhip ſaid, that as this caſe had been recently diſcuſſed at length, he ſhould only ſtate as much of the ſubſtance of the Record, as was neceſſary to introduce the queſtion. Having done this, he ſaid, it ſeems to have been agreed on all hands, that this voyage, and the trade and traffic intended to have been carried on by the Argonaut to the Britiſh Territories in the Eaſt Indies, muſt be conſidered as illegal, and the Ship an illicit Trader, unleſs the voyage and the intended trading were legalized by the Treaty of Amity, Commerce and Navigation, which was entered into by Great Britain and the United States of America on the 19th of November 1794; which was afterwards ratified by the United States on the 14th of Auguſt 1795, and by His Majeſty on the 28th October in the ſame year, and was afterwards retroſpectively confirmed by Parliament, in the 37th year of the preſent King. By the 11th Article of this Treaty, "It is agreed between His Majeſty and the United States of America, that there "ſhall be a reciprocal and entirely perfect liberty of Navigation and Commerce between "their reſpective people, in the manner, under the limitations, and on the conditions ſpe-"cified in the following Articles."

By the 13th Article: "His Majeſty conſents that the Veſſels belonging to the Citizens of "the United States of America, ſhall be admitted and hoſpitably received in all the Sea-ports "and Harbours of all the Britiſh Territories in the Eaſt Indies. And that the Citizens of

"the

" the ſaid United States may freely carry on a Trade between the ſaid Territories and the " ſaid United States, in all Articles of which the importation or exportation reſpectively, to " or from the ſaid Territories, ſhall not be entirely prohibited."

Theſe are the principal words in this Article which merit our attention.

Then follows a proviſo in this Article, " Provided only, that it ſhall not be lawful for them " in any time of War between the Britiſh Government and any other Power or State " whatever, to export from the ſaid Territories, without the ſpecial permiſſion of the Britiſh " Government there, any Military Stores or Naval Stores, or Rice. The Citizens of the " United States ſhall pay for their veſſels when admitted into the ſaid Ports, no other or " higher Tonnage Duty than ſhall be payable on Britiſh veſſels when admitted into the ports " of the United States; and they ſhall pay no other or higher Duties or Charges on the im- " portation or exportation of the cargoes of the ſaid veſſels, than ſhall be payable on the " ſame articles when imported or exported in Britiſh veſſels. But it is expreſsly agreed, " that the veſſels of the United States ſhall not carry any of the articles exported by them " from the ſaid Britiſh Territories to any port or place, except to ſome port or place in " America, where the ſame ſhall be unladen; and ſuch regulations ſhall be adopted by both " parties as ſhall from time to time be found neceſſary to enforce the due and faithful obſerv- " ance of this ſtipulation."

This Article " is not to extend to allow the veſſels of the United States to carry on any " part of the Coaſting Trade of the ſaid Britiſh Territories." And by way of explanation it is added, that " Veſſels going with their original cargoes, or part thereof, from one port of " diſcharge to another, are not to be conſidered as carrying on the Coaſting Trade.

This Article contains ſome other proviſions, by which the citizens of the United States are to govern themſelves in the Britiſh Territories in the Eaſt Indies. But nothing ariſes on that particular part of the Article that is material at preſent. On the part of Mr. Marryat, the Defendant, it has been inſiſted by Mr. Rous, who entered very fairly into the merits of the caſe, that according to the true conſtruction of this Treaty, under which alone the Trade could be carried on at all, that according both to the letter and ſpirit of the Treaty, the Trade carried on between the Britiſh Territories in the Eaſt Indies and the United States of America, muſt be a direct and immediate Trade; the Trade from the United States to the Britiſh Territories in the Eaſt Indies, as well as from the Britiſh Territories in India to the United States, which unqueſtionably muſt be direct and immediate. It is expreſsly agreed, " that the veſſels of the United States ſhall not carry any of the articles exported by them " from the ſaid Britiſh Territories, to any port or place, except to ſome port or place in " America, where the ſame ſhall be unladen." And conſequently that the voyage inſured from Bourdeaux and Madeira, not being protected by the Treaty, were ex conceſſis, both illegal. Mr. Rous's verbal criticism on the word 'between' was ingenious; but in truth there is hardly any word in the Engliſh Language leſs preciſe in its meaning, or more indefinite in its application than the word between. According to the context, it is uſed to expreſs the ſtricteſt local ſenſe of human meaning, or the moſt remote relation which any thing has or bears to another. For inſtance, when I ſay the inlet from the Weſtern Ocean to the Mediterranean is between the coaſt of Spain and the coaſt of the Empire of Morocco, it marks the geographical line; but if one ſays the intercourſe between the inhabitants of Spain and thoſe of the Empire of Morocco was interrupted by the religious opinions and habits of living prevailing in the two countries, the word between means here to point out thoſe countries or nations whoſe intercourſe is ſpoken of as interrupted by the cauſes enumerated, and means no more than the ſame word denotes in the 11th Article of the Treaty, " between " their reſpective people."

When we leave this narrow ground of argument, and proceed to conſider the whole context of theſe Articles—the generality of the expreſſions—the moſt obvious interpretations of thoſe expreſſions, and all the probable conſequences which may follow from our expoſition of theſe Articles, the ſubject expands itſelf, and the argument would take a very wide compaſs indeed if it were now to be entered into for the firſt time. But after the very elaborate diſcuſſion which this cauſe has undergone in the Court of King's Bench, where a ſolemn deciſion was pronounced at the cloſe of the fourth argument; and conſidering that judgment now ſubmitted to our view on argument, which though able has not materially varied the ſtate of the queſtion, which has been made and decided by that Court, I do not feel myſelf called upon to expatiate very largely on the ſubject. I ſhall content myſelf with ſtating, as ſhortly as I can, the grounds by which the unanimous opinion of the Court, that the Judgment of the Court of King's Bench is not erroneous, and ought to be confirmed, may be ſupported. The language of the 13th Article is, " That the Citizens of the ſaid United States may freely " carry on a Trade between the ſaid Territories and the ſaid United States, in all articles of " which the importation or exportation reſpectively to or from the ſaid Territories ſhall not " be entirely prohibited." They are not reſtricted to trade on that ground in the produce or manufactures of the United States. It is enough that the articles they trade in are not entirely prohibited to be imported into, or to be exported from thence by any law. If then they propoſe to trade to the Britiſh Territories in the Eaſt Indies in foreign Commodities, as they may do that, they muſt uſe means to furniſh themſelves with thoſe commodities. In the nature of things it muſt be done, and the courſe of Trade is, that they ſhould carry their own native commodities to other countries, where they may be exchanged moſt advantageouſly for articles of trade to the Eaſt Indies, and then to proceed to India to carry on trade in theſe articles. I find nothing in the Treaty which will warrant me in ſaying, that it was the

intention of the Contracting Parties that the trade ſhould not be ſo carried on. Mr. Rous found himſelf obliged to acknowledge that the Citizens of the United States might, within the terms of this Treaty, firſt import to America thoſe articles in which they propoſed to trade, and then export them from America, in a direct voyage to the Eaſt Indies: and he could not deny, that they might have imported theſe articles into America, even from London. It would have been a moſt extraordinary thing if they could have gone to every other market, and that the Britiſh market only was excluded. And as to the apparent diſadvantages under which the Citizens of the United States would carry on trade to the Britiſh Territories in India, Mr. Rous argued, that if we were ſo to underſtand the Treaty, it would open the trade, and deſtroy the Monopoly, the preference to the great National Commerce of the Eaſt India Company. Whether this trade ought to have been conceded, how far it ought to have been reſtricted having been conceded, now is improper to enquire. A rigorous forced conſtruction of the words of the Treaty is another, and a very different conſideration. It could never be intended that this trade, which was given to the Americans, to the Britiſh Eaſt Indies, might be reſtricted by the conſtruction of Judges; that would be chicanery unworthy the Britiſh Government, and contrary to the character of its negotiations, which have been at all times diſtinguiſhed for their good faith, to a degree of candour which has been ſuppoſed ſometimes to have expoſed them to the hazard of being made the dupes of more refined politicians. The nature of the trade granted, in my opinion, fixes the conſtruction of the grant. If it were neceſſary, ſtrong arguments might be drawn from the context of this Article, and the contraſt, by comparing it with the preceding Article. From the context it appears this Trade was to be free, ſubject only to ſome ſpecific Regulations. The Citizens of the United States are to pay the ſame Duties with Britiſh Subjects. No queſtion is propoſed, no means of aſcertaining where they come from, though it is anxiouſly ſpecified where they are to go. The words "original cargoes," are to be found in this (13th) Article; and this is ſuppoſed to furniſh a probable ground to infer, that the Trade was to be direct from the United States to the Eaſt Indies. But "original cargo" may be put in oppoſition to a cargo to be taken in, in India. Though the Coaſting Trade is not permitted to the Citizens of the United States, they may carry the cargoes which they originally brought with them from one Port of delivery to another. The word "original" ſerves the purpoſe for which it is uſed perfectly well; but inſtead of ſerving that argument, in my judgment it marks a total indifference to the queſtion where that cargo was to be picked up. I have already taken notice, that the Citizens of the United States may export or import cargoes to the Britiſh Eaſt Indies of no other deſcription or qualification within the view of the Treaty, than that they were to conſiſt of articles not expreſsly prohibited. But when the Article is conſtraſted with the preceding Article, the true conſtruction will be ſeen in a ſtill clearer point of view.

By the 12th Article of the Treaty, "it ſhall and may be lawful, during the time hereinafter limited, for the Citizens of the United States to carry to any of His Majeſty's Iſlands and Ports in the Weſt Indies, from the United States, in their own veſſels, not being above the burden of 70 tons, any goods or merchandizes, being of the growth, manufacture, or produce of the ſaid States, which it is or may be lawful to carry to the ſaid Iſlands or Ports from the ſaid States in Britiſh veſſels; and that the ſaid American veſſels ſhall be ſubject there to no other or higher tonnage duties or charges than ſhall be payable by Britiſh veſſels in the Ports of the United States; and that the cargoes of the ſaid American veſſels ſhall be ſubject there to no other or higher duties or charges than ſhall be payable on the like articles if imported there from the ſaid States in Britiſh veſſels. And His Majeſty alſo conſents, that it ſhall be lawful for the ſaid American Citizens to purchaſe, load and carry away in their ſaid veſſels to the United States, from the ſaid Iſlands and Ports, all ſuch articles being of the growth, manufacture or produce of the ſaid Iſlands, as may now by law be carried from thence to the ſaid States in Britiſh veſſels, and ſubject only to the ſame duties and charges on exportation, to which Britiſh veſſels and their cargoes are or ſhall be ſubject in ſimilar circumſtances, &c."

The trade to be carried on to the Britiſh Weſt India Iſlands by virtue of this clauſe, is required to be of the growth, produce and manufacture of the United States, and of theſe Iſlands reſpectively. And this trade, from the nature of it, muſt be immediate and direct; and it could not be in the contemplation of the Contracting Parties, that it might be circuitous, except indeed within the limits of the Weſt India Iſlands, and within the range of the United States. The Contracting Parties could not look to ſo remote a poſſibility, as that a Citizen of the United States might buy the commodities of the United States in a Foreign Port, and therefore we are not driven to collect the meaning of this Article from preciſion in the language which it uſes. The language however is moſt preciſe, and the Contracting Parties have uſed the words with as much certainty as was neceſſary in an Indictment for not repairing any particular part of the King's highway, to exclude all poſſibility of miſapprehending, to mark how entirely this trade was to be immediate and direct. A proviſo is added to prevent American veſſels from landing their cargoes in any other part of the world except in the United States, "it being expreſsly agreed and declared that, during the continuance of this Article, the United States will prohibit and reſtrain the carrying any Melaſſes, Sugar, Coffee, Cocoa or Cotton, in American veſſels, either from His Majeſty's Iſlands or from the United States, to any part of the world except the United States, reaſonable ſea ſtores excepted." Thus contraſted, theſe Articles afford an illuſtration of the internal evidence of the import, and true intent and meaning of each conſidered ſeparately. And the concluſion from the whole appears to us to be irreſiſtible, that the trade to be

carried

carried under the 12th Article between the United States and the Weſt Indies is a direct Trade, and the trade to be carried on between the United States and the Britiſh Territories in India under the 13th Article, may be a circuitous Trade—may be as circuitous as the enterprizing ſpirit of Commerce can make it.

There is every reaſon to apprehend, that ſuch an intercourſe with the Britiſh Territories in the Eaſt Indies may prove very injurious to the intereſts of the Eaſt India Company and to Great Britain, in reſpect of the great National Commerce that is carried on with that quarter of the world;—and, particularly, there is reaſon to apprehend that this Treaty will open a door to many of our people, who, by the policy of our Law, are ſhut out from this Trade.—It can hardly be expected, that the ſpirit of Commerce, though ſubject to thoſe Laws which were intended to keep it within bounds, ſhould not embark Britiſh Capital in this Trade.—This ought to have been foreſeen; and therefore I conclude it was foreſeen, that on the balance of advantages and diſadvantages, the advantages preponderated in our favour; if not, thoſe perſons who adviſed it will have to anſwer for it.—Its reſponſibility is not with us.—We are not even the expounders of Treaties.—This Treaty is brought under our view incidentally, in a Cauſe coming in judgment before us.—And we are only to ſay how it muſt be underſtood by the Parties.—We are to conſtrue the Treaty as any other inſtrument.—We are to collect, from the nature of the circumſtances, from the words, and from the context, the true import and meaning of the contracting Parties, whether they be A. and B. or two independant Nations.—The Judges who adminiſter the Law in one State, commit themſelves on very diſadvantageous grounds, grounds which they have no opportunity of examining, if they were to ſuffer any collateral conſiderations to mix with their judgment.—In caſes circumſtanced as the preſent caſe is, it has been urged in this inſtance, that as to the goods in the Third Policy, this was a Policy direct from this Country, and this Treaty does not open a trade between Great Britain and the Britiſh Territories in India.—This objection, as far as it reſpects that part of the Cargo of the Argonaut which was to be procured here, might have deſerved conſideration, if there had been any evidence of colluſion, by means of which Wilſon was carrying on for himſelf an illicit Trade to the Eaſt Indies, which might ſubject this Cargo, or this part of it, to ſeizure or confiſcation. But this uſe has not been made of that part of the ſpecial verdict; and no ſuch uſe could be made of it; for the citizens of the United States being allowed to trade to the Britiſh Territories in India generally, with the exception of a few articles only, as they may trade in theſe Cargoes in this Country, ſo they may trade in the ports of this Country, or in any other they pleaſe. It is a lawful end. It ſeems impoſſible to maintain in argument, that a Nation, in amity with Great Britain, ſhould be excluded from our markets for their outward Inveſtments, where all other markets are open to them, and where it is diſtinctly admitted that the markets of all the world, including ours, muſt be open.

There remains, then, but one other Topic to be taken notice of.—It is ſaid Collet, who was intereſted in the firſt and ſecond Policy, and has a joint intereſt with Butler in the laſt, being a natural-born ſubject of this Country, he cannot ſhake off that character, and become a ſubject of the United States, ſo as to entitle himſelf to all the privileges of an American ſubject. He is a Britiſh ſubject trading to the Eaſt Indies; the Trade therefore muſt be illicit, the voyage inſured is illegal, and the Policies are void. Or perhaps the objection ought to be put in another way, thus: the Veſſels in which only this Trade could be lawfully carried on between the United States and the Britiſh Territories in India, according to the proviſions of the 37th Geo. III. muſt be Veſſels owned by the ſubjects of the United States. And the Maſter and three-fourths of the Mariners at leaſt are to be ſubjects of the United States: whereas the Argonaut was in part the property of a natural-born ſubject of this Country. And this part owner was within the true intent and meaning of the Navigation Laws, and particularly the 37th Geo. III. ch. 97. And the concluſion will be, that the Voyage inſured is illegal, and the Policies void.

This is the only point in the Cauſe that has ever appeared to me to have any difficulty in it. I muſt confeſs, when I found this ſpecial fact, that Collet and Butler were natural-born ſubjects of His Majeſty, I found myſelf embarraſſed; and I could not readily diſentangle myſelf. And in 1797, there had been a reference made by His Majeſty's Privy Council to the Advocate-General, and to the Attorney and Solicitor General of the Crown, and they had concurred in opinion, that the Maſter of an American veſſel, a ſubject of the United States, and domiciled there, but who in fact was a natural-born ſubject of Great Britain, was not to be conſidered as a ſubject of the United States within the meaning of our Navigation Laws; founding themſelves on an opinion of Lord Hardwicke, when Attorney General, and the Council had adopted and acted on that opinion; my difficulty was increaſed; for although this was not a judicial deciſion, equal to the argument and deciſion of the Court of King's Bench, it was certainly of the higheſt authority next to a judicial deciſion. It was an Act of the Executive government, founded on the advice of able and learned men, whoſe ſituation called on them to make themſelves maſters of the Navigation Laws, and they muſt have made themſelves very well acquainted with all the queſtions that muſt have ariſen on thoſe Laws. And it was therefore entitled to very great reſpect from me.

It may be obſerved that this Order, though itſelf not a judicial Deciſion, might have been followed by a judicial Deciſion. It purports to recommend, that under the actual circumſtances, the veſſel ſhould be entitled to an entry, though not navigated according to the

Law. Notwithſtanding this Order, and entry in conſequence of it, the veſſel might be ſeized, proſecuted in the Court of Exchequer, and ſo the queſtion might have been brought to a judicial deciſion, as in the Caſe of Scot qui tam v. Schurtz, Comyn's Rep. 677, and which was cited in the argument.

By the way I do not ſee that the Caſe of Butler can be diſtinguiſhed from that of Collet. Unleſs they were diſcharged from their allegiance by an Act of Parliament, they were both natural-born ſubjects of Great Britain: they were both adopted ſubjects of the United States. Nemo Patriam, in qua natus eſt, exuere, nec legiantiæ ejurare poſſit. It was juſtly obſerved by Lord Hale, that natural-born ſubjects of this country entangled themſelves with conflicting duties, when they became naturalized ſubjects of another State. Yet it is clear that we, and all the civilized nations of Europe, do adopt the natural-born ſubjects of other countries. (See Vatell on the Law of Nations.) Our Law gives certain privileges, and withholds certain privileges from our adopted ſubjects; and ſo we may conceive that ſimilar regulations take place among all other nations. But our adopted citizens are entitled to all ſorts of Commercial privileges with our own natural-born ſubjects. We ſhould conſider them as Engliſh, in the language of the Navigation Act. The United States, acting on the ſame principles with us, ſhould conſider their adopted ſubjects as within their Laws; they ſhould conſider the natural-born ſubjects of the King of Great Britain, which have been adopted by them, as entitled to all the Commercial privileges with the natural born ſubjects of the United States; as we ſhould conſider the natural-born ſubjects of the United States, if adopted by us, to be within our Navigation Laws. The Caſe ſeems to work itſelf clear, and comes to this queſtion, What difference does the circumſtance of adopted ſubjects of the United States, being natural-born ſubjects of Great Britain, make? Is there any general principle in the Law of Nations out of which this adoption ſprings? Let us come to our own Municipal Laws. Lord Hale ſays, we may involve ourſelves in conflicting duties. This is very vaguely ſaid; there is no preciſion in it. What are theſe duties which may be conflicting? By our Law, perſons muſt not arm themſelves againſt the Parent State. Perhaps, if they return to this country, they may be prevented from returning to the State that has adopted them. They may be bound to receive the King's commands. Whether the proclamation which has been introduced into this Cauſe has the ſame effect, is a queſtion not neceſſary to be here diſcuſſed; it cannot have a greater effect, nor of a different nature, and therefore it may be left out of this caſe.

Our Municipal Laws may attach on ſuch natural-born ſubjects in ſome other caſes, but I conceive in no inſtance of fair analogy, which can govern the preſent caſe; and we have had no ſuch argument from analogy in the courſe of this proceeding. Shall it be allowed to be ſaid, that a natural-born ſubject ſhall not trade to the Eaſt Indies, though he is an adopted ſubject of another country, whoſe ſubjects in general are allowed to trade to the Eaſt Indies? Shall any man be permitted to ſay the reſt of the King's ſubjects are not allowed, and you being a King's ſubject are not? This anſwer may be made: I have privileges which the reſt of the King's ſubjects have not. I am the King's ſubject, but I am alſo a ſubject of the United States of America as well as of Great Britain. You, as a Britiſh ſubject, ought not to trade to the loſs and injury of the Eaſt India Company. This Trade may and ought to be carried on by the ſubjects of the United States, under the authority of the Laws of this Country; under the authority of the ſame Laws that gave the Eaſt India Company themſelves their Monopoly. They may ſuffer a loſs, but it is damnum ſine injuria. It being once granted that the ſubjects of Great Britain may become ſubjects of the United States of America, there is no breach of moral or legal duties, no conflict of duties, in claiming and exerciſing the privileges that belong to that character. On the ſame principles of reaſoning, is it not ſufficiently eſtabliſhed to be now taken for clear Law, on the grounds on which we ought to declare this conſtruction with reſpect to a natural-born ſubject naturalized, and afterwards become an adopted ſubject of a foreign State, that he is to be conſidered under our Navigation Laws as a ſubject of that foreign State, when acting in the character of Maſter of a veſſel, and acting in the ſervice of that foreign State. Such a man is to many purpoſes a ſubject of that country; he is ſo within the words of the Navigation Act; he is a ſubject of the United States by the 37th of the King. In point of title to this character of ſubject, he is ſufficiently ſo even within our Navigation Laws; I mean he is ſufficiently adopted, according to the Caſe in Comyn's, to be conſidered as a ſubject of that country within the Navigation Laws. Suppoſe a man to be a natural-born ſubject of His Majeſty; I am not prepared to ſay that circumſtance will control or ſuſpend the legal operation of his being a ſubject of the United States. It appears to me that there is no conflict of duties. Both characters may ſtand together: and if ſome political inconveniences, ſuch as thoſe ſuggeſted to us in the argument (though theſe I confeſs appear very remote) if ſuch inconveniences ſhould follow; if theſe inconveniences are not of conſequence enough to prevent the practice of adopting the ſubjects of Great Britain by every other State in Europe, I cannot ſay they ought to control the legal conſequence.

On that ground we are all of opinion that there is no Error in this Judgment, and that it ought to be affirmed.

JUDGMENT AFFIRMED.

India Board, Whitehall,
18th June, 1801.

W. BRODRICK.

(No. 2.)

MINUTES OF EVIDENCE.

Committee on the East India Company's Affairs.

Sabbati, 6° die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Innes*, called in, and examined.

DO you carry on a considerable trade between India and England?—A very considerable trade as Agent. *Mr. Innes.*

Will you state to the Committee, to what extent the regulations of the Act of 1793 have answered the purpose of the Private Merchants, in facilitating their trade between India and England; and if they have not, what are the impediments of which the Private Merchants complain?—I did not get the information to attend this Committee till a late hour last night, and am not sufficiently prepared to answer that question in such detail as I should wish, but I will be ready upon another day to give that information to the Committee; but, in a general way, am prepared to answer it now. The principal impediment is the difficulty that the Merchants in India have in obtaining freight for their goods, when ready to ship for this country, and the ignorance in which they are kept of the names of the ships in which the goods are to be sent; by their want of such freight the Agents here are brought under advance for the Bills drawn against the property consigned to them, because it seldom happens that that property can be disposed of here in time to meet their payment, and by not knowing the names of the ships they are prevented from giving orders for the Insurance upon the particular ship by name, the Insurance being obtained at a better rate, than when it is made on ship or ships; it is therefore for some time past customary for the Agents in India to have their Insurances effected in India rather than in this country, by which means they are subjected to a higher premium, and the Agents here to the hazard of having the payment of their Policies refused, in the event of loss, by the Houses where they are made payable in this country.

Do you think it possible the Private Merchant if at liberty to send the goods in their own way, could always anticipate the Insurance here upon particular ships?—Certainly not, if they are prevented, as they have frequently been, from having any intercourse with their correspondents in this country for several months; but if we have the Continent open, and could write over-land as formerly, then we should be kept regularly advised of the quantity of goods to be consigned, and the ships in which they would be sent.

Whether, when you insure upon ship or ships from India, instead of insuring upon a particular ship, and the goods are afterwards found to have been laden on any of the regular Ships of the Company, you do not get a return of Premium of the difference or nearly the whole difference of the rate of Insurance on ship or ships, and on such particular ship?—Yes, we do; but then the additional freight charged by the Company for goods sent by the regular Ships, is more than equal to the whole Premium.

What is the difference in the rate of Insurance, between the Company's regular Ships, and the private Indian Ships?—If they sail with convoy, only 2 per cent.

You have mentioned that the Merchants in India are obliged to insure their goods there on account of the uncertainty of transmitting timely advice to England; are they not induced to insure in India, on account of receiving the premiums of this great branch of business among themselves?—That may be one reason why part of their Insurances are done in India, but the Merchants never would run the risk of having their Bills returned with protests for non-payment in the event of the loss of their property by capture or otherwise, for the advantages they would derive by effecting such Insurances in India.

Have the Insurance Offices in India agents and funds to pay the losses in England?—They have agents, but very frequently those agents are without any funds belonging to the Office.

Are the losses, upon any Policies made in India, payable in England?—They are; but the agents in England would not pay such losses if they were without funds belonging to the Offices.

Do not the Offices in India, when they stipulate for such payment, provide funds or credit in England for that purpose?—The only funds they provide are the Bills drawn by the Shippers of goods upon their agents in England for the premium.

Do you know of any instances of demands for such losses having been refused by agents in England?—Yes, I do.

Mr. Innes.

Is it matter of frequent occurrence?—No, I believe not; but I apprehend it will soon occur to a considerable amount, when the Policies effected for the shipments by the Walpole become due.

You mention that, from the delay in dispatching ships from India, Bills drawn upon goods become payable before the goods are realized.—According to the usage of periodical sales, and in the present state of the Continent, do you think it would be possible to prevent this at whatever time the ships might sail from India?—It would certainly be prevented, in a great measure, if the ships were to sail when the goods were ready. The Bills are drawn the moment the goods reach Calcutta, and it frequently happens that these goods cannot be shipped for want of freight for several months afterwards.

Do not goods come to Calcutta when no ship can sail for England?—Then the Bills cannot be transmitted to this country for acceptance, as we have had no communication over-land for several years.

Are not Bills sometimes transmitted by neutral Ships?—It is some time since any neutral Ships have arrived from India.

With respect to the great article of Indigo, is not the crop of 1807 still unsold here, on account of the state of the times?—It is certainly unsold; but the sale commences on Monday next.

Would the inconvenience, which you have described, be remedied by periods being fixed for the sailing of ships, and those periods being strictly adhered to?—I think it would, in a great measure.

Is not the time, at which the Bills are made payable, adapted to the period that generally elapses before the sale, and is not that time fixed on the presumption of the goods sailing when ready?—The Bills for all goods shipped in private trade are drawn at three and six months sight; but it happens sometimes that those drawn for goods shipped in the privilege of the Company's Officers, are made payable 30 days after the prompt (the day on which the payment for the goods sold at the India House becomes due) of the goods so shipped.

(No. 3.)

Martis, 9° die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Innes*, again called in, and examined.

YOU said the other day that you would give us a distinct Statement of the difference of Insurance between ship and ships, and Insurance upon the extra and regular Ships of the India Company; can you now state what it is?—The Insurance for £. 100 effected on a regular Ship, at £. 7 per cent. will require, with commission and duty, £. 108. 10 *s.* to cover the Insurance; and upon an India-built ship at 10 Guineas per cent. will require £. 112. 15 *s.* to cover the Insurance for £. 100. for the homeward Voyage; an Insurance upon ship or ships at 15 Guineas will require £. 119. 15 *s.* to cover the £. 100 so insured; by which Statement, in the event of a loss happening, the Merchant would lose £. 11. 5 *s.* by having the Insurance made upon ship or ships, instead of being made upon a regular Ship; and £. 4. 5 *s.* upon its being made upon an India-built Ship by name, instead of its being made upon a regular Ship.

You stated yesterday that one of the grievances complained of, was the loss that the Merchants suffered from being obliged to insure upon ship or ships, instead of insuring upon an individual ship by name; is this the extent of that loss?—It is in the event of capture or loss happening to the property so insured.

Is there any and what difference in the event if the ship arrives safe?—There is the loss of the commission upon the difference between the sum insured upon the ship by name and upon ship or ships, but no other.

You stated on Saturday another grievance, which was, that Merchants did not get freights at the times they wished for it; have you ever applied for any freight to India at any time lately?—We frequently have occasion to apply for freight to India; the last freight we applied for which we had any difficulty in obtaining, was in November last, the 7th I think; it is only within a fortnight that that freight has been granted to us.

And when is it to be given to you?—It is probable that the ship on which it is granted may sail in the course of the next month, or the beginning of July.

Is not such delay in procuring a freight as you have mentioned a considerable inconvenience to your principal in India?—Unquestionably the inconvenience must be very great, and, in this instance, an inconvenience may very probably be suffered by the Government in India.

Why?—Because it was to supply a contract with Government that the order was sent to us.

Do you know the times at which the goods of the private Merchants are ordered by the Government of India to be brought into their warehouses; I speak now particularly of Bengal?—I believe in the month of October, or the beginning of November; but I understand

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understand it is intimated by the Board of Trade to the Merchants that they must apply for their freight in the month of September.

Is not the month of September in the very middle of the season for growing and manufacturing Indigo?—I am not prepared to answer that question correctly; but I believe it is impossible for the manufacturers of Indigo to ascertain what quantity they can grow at so early a period in the year.

Then by what means is the Agent or Merchant enabled to ascertain what quantity of tonnage he shall require for Indigo?—He must ask for such a quantity of tonnage as he thinks his Indigo will amout to.

But supposing either that the crop should turn out very productive or very deficient; in those two cases, what is he to do?—If very productive, he would have considerable difficulty I apprehend in getting a tonnage for the different quantity, but if deficient he must either pay the freight, or fill up the tonnage with other articles.

Then these must have been articles that he had not been prepared beforehand to export, otherwise he would have asked for tonnage for them too?—I have frequently known articles come home in tonnage of that description which would not have been otherwise sent, and those articles have not uncommonly sold for less than the freight and the charges.

The goods you say are ordered to be in the Company's warehouses about the month of October?—Yes, or the beginning of November.

Have the extra Ships usually sailed at or about that period?—I believe they seldom or ever have sailed before the months of May or June afterwards.

Then the goods are to lie in the Company's warehouses from the month of November till the month of May or June?—Yes, unless the Merchants agree to ship them on board the regular Ships at an increased rate of freight, and the Company agree to allow it.

Do you happen to know whether the Company charge any warehouse rent? —I really cannot say.

At what time are the Bills usually drawn for those goods?—When the goods are deposited in the Company's warehouses.

Are those Bills generally drawn after date, or after sight?—Almost always after sight.

I believe it rarely or never happens, that there is not an opportunity of conveyance from Bengal to England between the months of November and May?— The Company's regular Fleet constantly sail between those two periods.

Does that circumstance occasion any loss either to the Merchant there, or any advance to the Agent here?—It occasions the loss of interest of course to the Merchant there, and the inconvenience of advance to the Agent here.

Do you know any thing of the times of the sailing of the extra Ships from England? —That entirely depends upon the pleasure of the Court of Directors.

Do they sail in general at the periods of the year, and at the times that are most convenient for the shippers of goods here, or do they arrive in India at the time that would be most convenient for the shippers of goods there?—It is a convenience for people here to ship their goods at any season, but it is evident that these extra Ships are not dispatched from here at proper seasons, otherwise they would arrive in India at the time proper for their being dispatched to this country.

Do you know of any extra Ships that have been taken up by the Company for one voyage?—They have lately taken up three extra Ships for one voyage.

Do you know at how much per ton?—One of them belongs to the House in which I am a partner; the freight we have for her is £. 39. 15*s.* per ton, payable on her return.

Does that £. 39. 15*s.* include war contingencies and extra allowances?—It does.

Is it upon one of those ships that you are to have the freight you mentioned?—I understand it is.

What freight are you to pay?—Nine Pounds per ton for the outward voyage.

Is it your opinion that in time of Peace, with the facilities that might be granted to do away these objections that you have stated, that the Private Merchant, either in England or in India, could import his goods at such a rate as to be able to meet the Americans and other foreigners in the market of Europe?—I apprehend that other objections than those I have stated must be removed before that could happen; the Merchant in India must not only be allowed to ship his goods when they are ready, but he must be permitted to assort them in whatever manner he thought most likely to be advantageous to himself and the Owners of the ship.

You do not mean by that that you must be allowed to trade in those articles that are exclusively confined to the Company?—No, I do not; I mean that before that can be done the ship must be the Merchant's, and he must be permitted to load that ship, and dispatch her as he thought most proper.

Then, independent of the question of expense, one of the inconveniences the Private Merchants complain of is, their not being allowed to load and assort their cargoes at their own pleasure?—It certainly is an inconvenience which they frequently complain of.

Are there any other inconveniences which you think should be removed, in order to obtain that object?—It cannot be obtained in my opinion unless the Merchants are allowed to load their goods in their own ships, India-built Ships.

You do not mean by that, any exclusive privilege to India-built Ships?—No, I do not.

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The result of your opinion is then, that you could meet the Americans and other foreigners in the market of Europe in time of Peace, if these facilities were afforded you?—I have not the most distant doubt of it.

If those facilities were afforded you, from your knowledge of the mode in which trade would be carried on, are you of opinion that it would tend to increase the export of British manufactures?—I am firmly of that opinion.

What species of manufacture do you conceive would be increased by it?—All sorts of manufactures usually sent to India.

What rate of freight was paid by Private Traders to the Company on the outward voyage for the season 1807-8.?—£.8. 10*s.* per ton.

What was the rate of freight homeward for the same season from Bengal?—We do not know.

What was the rate for the season of 1806-7?—I do not at present recollect; but the freight charged for the preceding season was £.44 per ton on the Company's regular Ships.

Supposing you had not been restricted to ships in the service of the Company, could you have exported and imported your goods in those seasons at lower rates of freight?—Undoubtedly; if allowed to ship goods on country-built ships.

Can you form any calculation at what rates you could have imported or exported your goods on country-built ships?—At a freight not exceeding £.22. 10*s.* per ton home; and £.7. 10*s.* out.

How did it happen that all the Indigo of the season you have mentioned came home in regular Ships?—Because there were no extra Ships at that time in India to receive it.

Do you know whether a great part of the Indigo of last season did not come home also in regular Ships for the same reasons?—I am unfortunately too well acquainted with that fact, having a large quantity on board the Walpole, which was wrecked off Margate.

Do you know any thing of any offer that was made by the Merchants in Calcutta, to pay whatever freight the ships might cost the Company in the last or the preceding season?—I do not.

When you insure on a ship or ships, is it not always with a condition that if the goods are shipped on a regular or an extra Ship of the Company, the rate of Insurance is to be regulated accordingly; that is, as if the particular ship had been at first specified and whether in case of loss the premium is not settled accordingly?—If I am to insure upon a particular regular Ship by name £.100 at a premium of £.7 per cent. I shall in the event of a loss have £.93 to recover. (If I insure £.100 upon an India-built ship by name, at a premium of 10 Guineas, I shall in the event of a loss have £.89. 10*s.* to recover; but if I insure £.100 upon ship or ships, I shall in the event of a loss have only £.84. 5*s.* to recover.)

Is this all that you would recover if you had specified in the Policy, that if the goods were laden on regular Ships, the premium would be only £.7 per cent?—Certainly.

Do you not allow it to be necessary, that some particular period of the year should be fixed, in which freight should be applied for to the Company, that they may have an opportunity of preparing freight accordingly?—It is no doubt necessary that the Company should have time to prepare freight; what I complain of is, that we cannot obtain freight when we require it.

If you were left entirely to your own private ships, both from India and from England, you could obtain precisely the times of dispatch that you want, and the certainty of the freight that you require?—As to the freight, we would willingly take our chance of that; as to the dispatch, that must depend upon the Government's allowing us convoy.

Do you not know, that the period in India for giving notice of wanting freight for goods is extended to the end of October?—I have stated all that I know of that subject.

Are not the crops of Indigo perfectly ascertainable as to quantity by the end of September?—Certainly I understand not.

In the uncertainty of the produce of Indigo which you state, would not the inconvenience likewise result if the Indigo were to be laden on private ships?—No, certainly not; because the Owners of the private ships would have their cargoes assorted, and would send Indigo or not, as they thought proper.

Whether private goods have not very frequently been received by the Company, to be laden after the months of October and November?—There is no doubt of it.

Is not Indigo frequently laden in the Company's regular Ships?—Yes, at the enormous rate, as I have already stated, of £.44 per ton.

Is that the usual freight?—It is the freight for the season I mentioned, of 1805-6.

For any other season?—I believe as high a freight as £.52 has been charged by the Company.

What do you conceive the general rate of the charge to be on the Company's regular Ships for Indigo?—Invariably too high for the Merchants in India to carry on an advantageous trade with this country.

Can you specify the general rate of freight for that article on the regular Ships?—No; it varies according to the directions given by the Court of Directors.

What rate per cent. do you suppose the difference would be of the freight on Indigo on the Company's ships and private ships on the value of the Indigo?—That is a question

which

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which requires too much calculation for me now to answer; but as I have stated the private ships could be advantageously sent to this Country at a freight of £. 22. 10 *s.* per ton, the difference in the rate of freight would be between that sum and the £. 44 charged by the Company, £. 21. 10 *s.* per ton.

What do you understand the general average of the freight of the Company's extra Ships out and home to be?—The freight out has, I understand, varied from the year 1802 very considerably; in that year the rate was £. 5 per ton out, in the present year it is £. 9; in 1801-2, the rate of freight home was £. 14 per ton, and it is now, I believe, £. 22. 15 *s.*

Was not 1802 a year of peace?—It was.

Has not the price of stores and all sorts of equipment for ships generally increased since in the country?—Yes, very considerably.

You mentioned three extra Ships taken up for one voyage at £. 39. 15 *s.*, do you mean to say, it is only on those extra Ships that the Private Merchants are to have freight?—Certainly not; there are other ships upon which freight has been granted to Private Merchants besides the three I mentioned.

How much has the freight arisen upon private Indian Ships since the year 1802, whether in India or to Europe?—I do not know the extent of the rise in India upon ships trading from port to port; but I am informed by our friends there, that they could afford to send home their ships at a freight of £. 22. 10 *s.* as I have already stated.

Is it not one of the great objects of the Indian Merchants to have Indian Ships employed in the commerce of Europe, independent of all facilities in the transport of their goods?—It is an object for a Merchant at all times to make his capital, whether employed in shipping or otherwise, as advantageous to him as possible.

Do you think that in the time of Peace, when we are not loaded with the charges and inconveniences of war, and the Americans have no advantage over us from their neutral character, they could compete with the India Company or British Individuals in the trade from India to Europe?—Certainly, if the present restrictions imposed by the Company upon private trade are to be continued in time of Peace.

Do those restrictions, namely, the irregular time of sailing, waiting for convoys, and high freight, arise out of a time of war?—Not always; they arise from the impolitic regulations of the East India Company.

State which of them arise from impolitic regulations.—The mode of loading their ships, the great expense of their equipment, and a variety of other matters.

In the advantages which you conceive to be derivable from the employment of private ships, do you include British as well as India Ships, and British Merchants resident in England as well as in India?—I have generally alluded to India-built Ships, and Merchants resident in India; but I am persuaded it would be greatly to the advantage of the East India Company, and to the interest of this country, to allow British Ships as well as India-built Ships, and British Merchants as well as Merchants resident in India, to trade freely to and from India.

When you speak of the increase in the export of British manufactures thereby to be produced, do you mean to say that the consumption of British manufactures might be greatly increased among the Natives of India?—I should think so; because where the Natives of any country can purchase an article at a cheap rate, they will consume a greater quantity of that article than if they paid a high price for it.

Do you conceive that any difference in the rate of freight would alter the taste of the Natives, with respect to the articles of consumption?—I should suppose not.

PREMIUMS IN EUROPE.

Year.	Company's Regular Ships.	Company's Extra Ships.	Country-built Ships.	Ship or Ships.
1801	£. 7 per cent. - -	£. 7 per cent. - -	10 Guineas per cent. to return 2 per cent. for convoy from St. Helena.	15 Guineas per cent. to return 8 per cent. if in regular ships, or 5 per cent. if in Europe small ships, and if in other ships, say India-built ships, 5 per cent. for convoy from the Cape or St. Helena.
1802	£. 4 per cent. - -	£. 4 per cent. - -	£. 5 per cent. - -	5 Guineas per cent. to return 1 per cent. if in regular ships, or 10 s. per cent. if in other ships sailing after 10 March 1802.
1803 after War.	£. 7 per cent. - -	£. 7 and 8 per cent. -	12 Guineas per cent. to return 3 per cent. for convoy from St. Helena.	5 Guineas and return 8 per cent. if in regular ships, 5 per cent. if in extra ships, and if in India-built ships 2½ per cent. for convoy to the Cape or St. Helena, and 2½ per cent. more for convoy from the Cape or St. Helena for England.
1804	£. 7 per cent. - -	£. 8 per cent. - -	- - - -	15 Guineas per cent. with returns of 8 per cent. 5 per cent. and 2½ per cent. and 2½ per cent. as before.
1805	£. 7 per cent. - -	£. 10 per cent. -	- - - -	15 Guineas per cent. with returns of 8 per cent. 5 per cent. 2½ per cent. and 2½ per cent. as before.
1806	£. 7 per cent. - -	£. 10 per cent. -	- - - -	15 Guineas per cent. with returns of 8 per cent. 5 per cent. 2½ per cent. and 2½ per cent. as before; or warranted Company's regular or extra ships 10 Guineas per cent. to return 3 per cent. if in regular, or 2 per cent. if in extra ships sailing with convoy from St. Helena.
1807	£. 7 per cent. - -	9 Guineas per cent. to return 1 per cent. for convoy from India to St. Helena or the Cape, or 1 per cent. for convoy from thence for England.	- - - -	15 Guineas per cent. with returns of 8 per cent. 5 per cent. and 2½, and 2½ per cent. as before, or warranted as above, 10 Guineas per cent. with returns of 3 and 2 per cent.
1808	£. 7 per cent. - -	9 Guineas per cent. with returns of 1 and 1 per cent. as before.	- - - -	15 Guineas per cent. with returns as before, or warranted, 10 Guineas, with returns of 3 and 2 per cent. as above.

PREMIUMS IN INDIA.

Year.	Company's Regular Ships.	Company's Extra Ships.	Country-built Ships.
1801	£. 8 per cent. -	- - - -	£. 9 and 12 per cent. without returns or 14 per cent. to return 4 per cent. for convoy from St. Helena.
1802	£. 5 per cent. - -	£. 5 per cent. - -	£. 6 per cent. - - -
1803 in War.	£. 10. per cent. to return 2 per cent for convoy from St. Helena.	£. 12 per cent. to return 2 per cent. for convoy from St. Helena.	£. 14 per cent. to return 4 per cent. for convoy from St. Helena.
1804	£. 10 per cent. to return 2 per cent. for convoy from St. Helena, and 10 per cent. without returns.	£. 12 per cent. to return 2 per cent. for convoy from St. Helena.	£. 14 per cent. to return 4 per cent. as before.
1805	£. 8 per cent. - -	£. 10 per cent.	
1806	£. 8 per cent. without returns, or 10 per cent. to return 4 per cent. for convoy for the voyage, or 3 per cent. for convoy from St. Helena.	£. 10 per cent. without returns, or 12 per cent. to return 4 per cent. for convoy for the voyage, or 3 per cent. for convoy from St. Helena.	
1807	£. 8 per cent. - -	£. 10 per cent. to return 2 per cent. for convoy from St. Helena.	
1808	£. 8 per cent. - -	£. 10 per cent.	

The Premium from India to America, at Calcutta, in 1801, was £. 7 per cent. since which time no other instance has occurred.—In London it has been 5 Guineas per cent.; of late it would have been higher, but no Insurances have been done.

£. 100 in Goods per a Regular Ship, covered at £. 7 per cent. with Premium, Commission and Duty, insures £. 108. 10.
- - - - - per an India-built Ship - at 10 Guineas - with - - - D° - - - D° - - - - - - 112. 15.
- - - - - per Ship or Ships - - - at 15 Guineas - with - - - D° - - - D° - - - - - - 119. 15.

(No. 4.)

Jovis, 11° *die Maii* 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *Richard Campbell Bazett*, called in, and examined.

Mr. Bazett.

WHEN did you last return from India?—In 1802.

I believe you were concerned in a very considerable house in Calcutta?—I was, from the year 1788.

I believe you are now concerned in an Agency-house here?—I am.

Was you in India much engaged in the export of goods from India to Europe?—Very largely.

I suppose you are aware of the regulations that took place in the year 1793, and the new modification of those regulations that took place in the years 1801 and 1802?—I am.

State whether you think those regulations have afforded the facilities to the private trade, which it requires to carry it on with advantage?—I certainly do not think that they have.

Can you state any of the impediments that have been thrown in the way of the private trader in consequence of these regulations?—The inconveniences or impediments that have occurred, originated principally in regard to the tonnage, both as to the cost of it, as well as to the manner in which we are called upon to supply the freight for that tonnage.

Can you detail those inconveniences?—One of the principal inconveniences is, that the periods at which we are forced to apply for the tonnage, are such as will not admit our calculating with any degree of nicety what tonnage we shall require in the course of that season; the month of September was that in which our applications for tonnage were demanded from us in India, and at that period of the year the principal article of exportation, I allude to Indigo, from our port of Calcutta was not then manufactured in such a degree as to enable us to say how much we should require tonnage for; the price of the freight demanded by the Honourable Company completely prevents us from shipping many gruff goods, and even comes too heavy upon such as Indigo and other goods of greater value; we have been charged as high in the year 1806 as £.44 per ton, upon goods that we were compelled to ship on regular Ships, because there were no extra Ships, none of that sort of tonnage which the Act of Parliament intended us to be supplied with, in India.

The inconvenience arising from the being obliged to ask the quantity of tonnage before you can ascertain your quantity of cargo, must it not be attended with either making you require too much or too little?—Assuredly.

If you happen to demand too much, does the Company make you pay the freight upon all you demand?—Those are the terms advertised always, to avoid which we frequently have shipped goods which we were well aware could not answer to us to ship, rather than forfeit the freight.

Supposing you demanded too little, could you at all times with facility procure the additional freight that you might require?—If there was spare freight, I do presume the Board of Trade at Calcutta would have allowed individuals to fill it; but I have known many instances in which there was not spare freight, and our goods have laid over till the next year.

Have the extra Ships with the private trade sailed at fixed periods?—On the contrary; the extra Ships have very frequently been dispatched at a season of the year the most unfavourable for a voyage to England, and the consequence in several cases have been, that the goods were damaged in their passage down the Bay of Bengal, particularly in a recent one to a very great extent. If the ship is dispatched from Bengal at an unfavourable season, the voyage is unfavourable throughout.

At what time are the Bills usually drawn from Calcutta upon the proceeds of the goods?—They are given about the period of the goods being delivered to the Company's export warehouse, for the purpose of being shipped.

Are those goods always dispatched within a short period after they are put into the Company's go-downs?—Not always; I have known them sometimes lay there a great length of time before they were.

When that circumstance happens, is it not attended with a considerable inconvenience to the Drawers of the Bills?—No doubt, because the Bills are payable at a fixed period, and unless the goods arrive to meet those Bills, they must lead him, the correspondent in London, into an advance of cash to meet those Bills without their possessing the security even of a bill of lading.

For which of course he charges you Interest and Commission?—Always.

It is stated to us, that some inconvenience arose from the not being at liberty to assort your cargoes as you please; have you found such an inconvenience?—Undoubtedly.

Is that an inconvenience to a Merchant situated as your House at Calcutta was, of any considerable extent?—It may be of extreme importance, because a large quantity of one kind of goods may come in one ship, and be too much for the market; whereas if it were divided in the different periods of the season, they would all arrive in a small proportion to more favourable sales; a large importation of any one article of course occasions a glut in the market; an assorted cargo would be more valuable.

How do you make your Insurances here upon ship and ships?—Our House has just

Mr. Bazett.

just made an Insurance of £. 200,000 for a single correspondent upon ship or ships, from not knowing upon what ship the goods are likely to come.

Does that make any difference in the Insurance?—Certainly; an additional premium is required.

When your goods arrive here, or when you export from this country to India, are there any inconveniences arise?—As to the arrival of goods, I do not think there are any of magnitude enough to be noticed; they are usually brought to sale in the way that as a Merchant I should wish. With regard to the exports, I certainly have felt very great inconvenience, from being disappointed of the freight for which I had applied. I will if you please state a specific case, a recent one; in April 1805 I applied for tonnage in order to export goods that were commissioned from a House of business in Calcutta: these goods were directed about three months afterwards to be shipped on the Northumberland; part of these goods were left out for want of tonnage. Those were the last ships sailing; it being in the month of June, the ships Northumberland and Euphrates had both a circuitous Voyage to make; that is to say, they were to go to St. Helena before proceeding to India, which was a disadvantage. Some of the goods I have mentioned were left out, for want of tonnage, although the freight for the whole had been paid in to the Company's proper Offices: these goods, so left out, I naturally expected would be shipped by the first ships of the following season; they were not, nor upon the second Fleet of that next season: they were shipped in May 1806, being above twelve months after the application for freight was made, in the Tottenham. In consequence of this delay of twelve months in the shipment, the House who commissioned those goods from India refused to receive them, and they were sold for our account, who were the Shippers, to a very considerable loss; conceiving myself entitled to look to the House who ordered these goods, for a loss that derived itself from no fault of mine, but solely from the tonnage not being allotted upon earlier ships, I am at this moment engaged in a controversy with the House who ordered the goods, in order to recover this loss, which he disputes, upon the ground that he did not receive his goods in due time. Another inconvenience which I have experienced is, that when the application is made for freight to the Honourable the Court of Directors, not knowing when it will be granted, I dare not order to be packed a variety of goods that are of a perishable nature, until I am told that tonnage is ready to receive it. This is frequently done at a fortnight's notice; that is to say, I am told that on such a day in about a fortnight you must have the goods ready for shipping: during that period it is impossible to purchase, pack, and prepare for shipping, goods, some of which may come from distant manufacturing towns, and some by water, of which the passage is uncertain; provided the goods are not ready upon the day that is notified, there is a fine chargeable upon every package, which I myself have never paid, but I have known it to be paid by others.

Do you pay your export freight here in advance?—Yes; always.

Is that usual in other exports?—The freight in other trades is paid when you get your bill of lading when the goods are on board; but in the case that I have just stated, with regard to the Tottenham, that freight was paid above twelve months before the goods left England.

Whether those inconveniences that you have stated either from India or from Europe would arise if you were at liberty to export and import in ships of your own?—Certainly not; we have had experience of that under Lord Wellesley's permission to send ships to this country; when I came to this country, I brought a considerable property belonging to the House I was there concerned with, and others, in one of the country Ships, and came passenger with my goods myself; the cargo was assorted for the demand of this market, and came to a profitable sale on a freight proportionably low; the freight on the regular ships would have been too heavy for some of those articles; the article of Cotton is one that is the least capable of bearing a heavy freight from its bulk.

Are you of opinion, from your knowledge of the trade to and from India, that if the restrictions and inconveniences which you have stated were removed, that the trade either from India or from Europe would admit of considerable extension?—I am decidedly of opinion, that were the Merchants residing in India allowed to export their goods on the India-built bottoms, and to load those goods without the interference of the Government there, that the trade of India to this country would be very greatly extended. Much of that which now goes into foreign ships would not be sent to foreigners, but sent home on our own accounts. The impediment of the high tonnage payable on the Company's Ships frequently compels a sale on the spot, in preference to sending them to this market, more particularly since the recent disappointment that was experienced by the Merchants in India in regard to the charge made for the tonnage allotted to them on certain regular Ships of the Company, which were tendered to them in consequence of there being no extra Ships in India to receive the private goods; those goods so shipped upon the Lord Duncan, Walpole, Surrey, and Castlereagh, were charged £. 44 per ton. This was in 1806, when no extra Ships were arrived in India.

The following season an advertisement of Government in the Calcutta Gazette, of the 30th July 1807, which I now deliver in, states that £. 32. 5 s. per ton would be charged for goods laden on regular Ships for the season 1805, and £. 30. 10 s. for 1805; these ships in that season went home, and to the astonishment of the Shippers, they found the freight-account made up at £. 44 per ton. Representations of the apparent injustice of this charge, and its inconsistency with the advertisement alluded to, were made by the agents resident in London on the part of their principals in India, to which no answer to this hour has been officially given.

When

Mr. Bazett.

When were those representations made?—I think it is near 12 months since; it was in the last summer.

In the mean time you have paid the freight?—The freight was deducted. I have no doubt it has been all paid long since.

Would the trade from Europe to India, if the restrictions were removed, admit of any extension?—Certainly, of very great extension. We should export largely, that the ships might not return without cargo; which exports would not take place under the present system.

In time of peace, are you of opinion that if the restrictions that have been stated were removed, you could be able to meet the Americans in the market of Europe to advantage.—I think, if permission of the nature I have before described of sending home our own vessels without being subject to restrictions that impede the lading of them at such period of the year, and in such manner as the Merchants would wish, that we certainly might meet any foreign traders whomsoever.

In time of war, supposing that there was a certain rate of increase of duty upon foreign trade in India, over and above what was paid by the British Merchant, do you think you could meet the American in the markets of Europe?—Under the regulations and permissions to ship, of which I have spoken, I think we should.

Are you concerned at all in India Shipping?—Not at all at the present time.

Have your Partners in India any concern in India Shipping?—None.

Do you believe that during war private traders, if left perfectly to their own way, could carry on their trade quite free of the inconveniences now complained of?—The Merchants would certainly be able to carry on their trade infinitely more to their own satisfaction and profit than under the present system, as well as to the advantage of this country, in consequence of the greater increase of goods.

At what rate do you suppose the Merchants could furnish freight if left to themselves?—The voyage from Bengal to England and back again, I conceive might be from £. 28 to £. 30 per ton, as nearly as I can estimate.

And what is the average rate of what you now pay on the Company's extra Ships?—£. 22. 15s. for the home freight, and I think £. 9 for the outward freight.

Have the Merchants ever paid freight on goods they did not ship in the Company's Ships?—I do not know whether they have not invariably filled the tonnage with articles that they did not consider desirable rather than forfeit the freight; I have done so myself.

You do not know any instance of their having so paid it?—I do not recollect any.

If you employed only ships of your own, could you always conform your goods to your tonnage, or your tonnage to your goods?—I have no doubt I always could.

What is the difference between the rate of Insurance on the Company's Ships, and private India Ships?—During war, the premium of Insurance has greatly varied, according to the protection afforded to the trade in the India Seas. I have paid £. 13—£. 15 and as high as £. 18 per cent. On the Company's extra Ships at the same period I have paid £. 12 and £. 15 per cent.

Do you mean with or without convoy?—With returns for convoy in both cases.

What are the returns?—Usually at the rate of from one and a half to two per cent. for the voyage from India to St. Helena, and one and a half or two per cent. for the remainder of the voyage from St. Helena to England.

What proportion of the extra Ships do you suppose to have sailed from India at unseasonable periods?—It is impossible for me to state from recollection how many of them may have so sailed.

Do you suppose that the generality or the half of them have so sailed?—Speaking from recollection, without reference to any document, I think more than an half have sailed at a period which I do not consider desirable, subsequent to the end of March.

You have mentioned the inconvenience of having Bills drawn payable before the goods are realized; is not that an unavoidable consequence of the present state of the trade in Europe?—No doubt if I wished to support the value of goods by taking them in at the public sales for disposal at a more favourable opportunity, I incur that inconvenience, but it is not forced upon me as in the other case, it is merely optional.

But with respect to the time of bringing your goods to sale, has it not been from your own choice that you have delayed the sale of them, and consequently the realizing the produce?—We have sometimes wished them to be brought to as early a sale as possible; sometimes to postpone, according to the demand in the market.

In the last two or three years, have not the sales of the private goods been put off repeatedly at the desire of the Merchant?—They have repeatedly.

In comparing the advantage of lading your goods from India on the ships of your own and on the Company's Ships, have you not the advantage of being exempted from the loss attaching on goods put on board as dead weight, which commonly yield no profit?—There is no doubt that during a war, when the article of Saltpetre is not allowed to be exported by individuals, it is difficult to substitute dead weight that will carry a profit, or even be a saving from loss; and by shipping in the Company's Ships, this is certainly remedied in some degree in time of war.

You have mentioned, that in the way in which the Merchants are obliged to ship their goods from India in the Company's Ships, they occasionally clash with each other at this market; do not all the goods shipped in the same season from India come to sale here together?—All the goods shipped in the same season do not come to sale together assuredly, because there are two sales in the year.

Mr. Bazett.

Do they come regularly to the market at the same time at stated periods?—They are sold at periods not fixed.

You have mentioned a case of applying for tonnage at home, and not getting part of it till the season following; do you know any other instance of this kind?—Yes, I do; it is in regard to freight for Bombay applied for by our House also, the name of the ship I do not remember; but a gentleman now summoned to attend, Mr. Fawcett, who conducts that department of our business, must have a competent knowledge of it.

What was the amount of the sum you paid in advance upon the freight?—I do not recollect what the freight at that time was.

Was it £.100?—I really do not know what the sum was; I do not conceive it was an object of great importance; it was not a large amount, because it was only such goods as the Company had not room to ship.

You mentioned that part of the goods were shipped in the month of June?—They were.

Do you recollect at what time you applied for that freight?—In April.

You mentioned paying the freight on the outward export in advance; is it not common with all exports from this country, that the freight is paid upon the shipment of the goods?—It is usual to pay the freight on the delivery of the goods at the destined Port; in some cases I have known freight paid at the period of shipping.

Is not the homeward freight on the Company's Ships from India always paid after the sale of the goods here?—I believe always; I know nothing to the contrary.

When private ships are freighted from India, are they not paid a large proportion of the freight homeward in advance?—That depends entirely upon the special arrangement between the Shipper and the Ship-owner; it is sometimes done with a view to accommodate the Ship-owner, but the rates of freight are in such cases very considerably decreased.

What do you suppose the difference per cent. to be on the Company's and private Ships from India, on the value of the article of Indigo?—I conceive that in answering this question, it is necessary to state that the East India Ships that have hitherto been allowed to come home, were not built expressly for this kind of trade; if they were of that size which would be most advantageous for a voyage to Europe, I conceive that the freight would be considerably lower than it ever has been upon the ships taken up by necessity. Supposing the freight to be £.22. 15s. which is intended to be charged in this case, I conceive that the difference would be very trifling between the freight on the extra Ship and on the India-built Ship on that article.

State your reasons for thinking that if the ships of Private Merchants were allowed for navigating between Europe and India, the consumption of British produce in India among the Natives would be much increased, and the consumption of Indian produce in Europe likewise much increased?—I never have stated that I supposed the Natives would consume more; what I stated was, that if the facilities which have been in question were given to the Private British Merchants, that a considerable extension of the exports and imports in India would be the consequence.

Do you mean that the consumption would increase as regarding the Europeans or the Natives?—I do not know how they would be consumed; I think they would be imported at a cheaper rate, and be consequently saleable at a lower price.

Whether you conceive that that free Navigation would increase much in Europe the consumption of India commodities?—Many commodities I think it would.

Calcutta Gazette, 30th July 1807.

The following EXTRACTS from a General Letter, dated the 18th of February 1807, addressed by the Honourable the Court of Directors to the Honourable the Governor General in Council, are published for general information.

"We have resolved, that the following Sums shall be charged to Individuals for the "freight of goods laden by them homewards, on the regular and extra Ships of the Sea-"sons under mentioned; viz.

Season 1804.

£.30. 10s. per ton, for goods laden on regular Ships.

Season 1805.

£.32. 5s. per ton, for goods laden on regular Ships.
£.22. 15s. per ton, for goods laden on extra Ships.

Season 1806.

£.22. 15s. per ton, for goods laden on extra Ships.
£.30. 10s. per ton, for goods laden on regular Ships.

"You have been acquainted with the rate of freight to be charged to Individuals for all "goods laden on the regular Ships, for Season 1807-8."

Published by order of the Board of Trade.

Fort William, 28th July 1807. (Signed) *J. Thornhill*, Sec.

(No. 5.)

Sabbati, 13° die Maii 1809.

Sir JOHN ANSTRUTHER, Bart. in the Chair.

Mr. *Richard Campbell Bazett*, again called in, and examined.

Mr. Bazett.

DO you think that whilst this country is engaged in war, it can carry on the Indian trade to equal advantage with Neutrals?—Under the imposition of double duties upon foreigners in India, and having permission to send home our country-built ships in the manner that has been alluded to before, I think we might.

Do you mean this answer to apply to such a state of things as the present, when our ships have no access to the ports of foreign Europe?—Certainly not, but in ordinary times that we have seen for some years back. I mean, that if Neutral Vessels were allowed to import the produce of India to the Continent, and the intercourse from this country completely cut off, then that we could not trade with such advantage as Neutrals, the one having a market, the other not.

Do you mean to include in your answer, not only Neutral Ships coming directly from India to foreign Europe, but coming from America to foreign Europe?—I mean, coming from America to foreign Europe, which is the only channel that I am aware is open.

What do you think would be the effect if a trade were permitted between Great Britain and the ports of the Continent in Neutral Ships, although British Ships were excluded?—The effect upon the trade from India would operate most favourably, compared with the present situation of things.

Under these circumstances, do you think you could enter into competition with the American trade?—I do, under the reservations that I made before of the double duties, and the permission to load our own ships.

Do you not conceive that the Americans carry on their navigation at a cheaper rate than it is possible for any class of British subjects, whether resident in India or in Europe, to do?—No doubt the freight of American ships is lower than what we could provide ourselves with, but I very much doubt, whether the voyage from Bengal to America, and from America to the Continent, could be performed at less expense than, on our own Indian-built bottoms, we could import from Bengal to London and the Continent.

Would not the rate of Insurance paid by the Americans be considerably less whilst we were engaged in war, and they not?—Most undoubtedly.

In the case of an American ship coming directly from India to foreign Europe, how do you conceive it would then be?—I should consider that an illegal trade, and therefore not insurable at all, meaning by India from British ports in India.

Are you not aware that American ships have imported a great deal of the produce of the Dutch and of the French Islands, and of other parts of India, not British possessions, directly to foreign Europe?—I am not acquainted with the fact.

Are you acquainted with the facilities and advantages derived by the Americans in the trade by connecting it with the trade between China and America?—I am not acquainted with the subject of the American intercourse with China.

You have mentioned the very high rate of freight for the Company's Ships for one or two years; do you think that circumstance weighs much in the contemplation of the general question of the Indian trade?—I do think it to have very great weight.

If free permission were given for the importation of Indian ships here, would not the Merchants of that country concerned in the trade to Europe naturally become Ship-owners?—In answering this question, I can speak of myself as a Merchant in India, and say, that it would not influence me to become a Ship-owner; how it might influence others, it is impossible for me to say.

Were you a considerable Ship-owner while you remained in India?—I have been a Ship owner, but to no great extent; I have had two or three ships at a time whilst I was in India.

You were asked by Mr. Grant what difference it would make between the high freight that you paid upon the regular Ships and the £.22 or £.23 per ton which you paid upon the extra Ships,—how much per cent. upon the supposed value of the commodity upon the India Ships; you were at that time not prepared to answer that question; have you since made any calculation, and how it would apply to your articles?—I did answer the question; understanding that it applied to the difference between extra and the Indian Ships on the specific article of Indigo; I said that I conceived that per centage would be but inconsiderable on that article.

Did you understand yourself then to be speaking of the difference between India-built shipping and extra-built shipping?—Yes.

Have you since been able to form any calculation of the difference per cent. of the rate of freight upon the average value of the different articles between even extra shipping and India shipping,—how much per cent. it would be upon the different articles?—Having been asked the question I alluded to, I did upon returning home calculate how it would apply, for I observed at the time that it was a question of calculation, and could not be answered off-hand.

Have you such calculation?—I have it here (producing it).

Do you assume that you could procure tonnage in India homeward bound at the rate of £. 20 per ton?—In the present time I think I could, and in time of peace lower.

At what rate, supposing you could get freight for £.20 home, would you calculate upon the outward voyage?—Something under that which the Company demand, about £. 8 per ton.

Then this is a calculation of the difference that the £. 3 per ton would make upon the average value of the articles that are stated in this calculation?—It is.

Mr. Bazett.

From what did you take the average value upon the articles here stated?—I took it principally from the account of sales of the articles from our own books of account.

You stated yesterday that the demand of the high freight of tonnage upon the regular Ships, £. 44 per ton, was an unexpected demand?—I did.

Do you know whether the Board of Trade at Calcutta ever notified that high rate of freight to the shippers of the goods, or whether they ever notified any other rate of freight than you stated in the Advertisement you delivered in yesterday?—I am positive that that rate of freight was not notified to the Public, because upon its becoming known the Government was memorialized by the Merchants upon the subject.

Were many or any of the goods that were imported that year provided either upon a supposition of a rate of freight of £. 30. 5s. upon the regular Ships, or upon the supposition of the freight stated in that Advertisement for the extra Ships?—They were no doubt provided upon the expectation of extra Ships being there to receive them, which not being the case they were under the necessity to ship them on those four regular Ships that were allotted to the Public, or the goods must have remained on hand.

Would those goods or many of them have been provided at all if the Merchant had been aware at an early period that there would be no extra Ships to carry his goods that year, and that the freight upon regular Ships should be £. 44 per ton?—I am perfectly satisfied that they would not have provided a variety of goods, because it would have been to their certain loss.

Did you ever see an Advertisement respecting extra shipping, which was issued in the month of August 1805 by the Board of Trade in Bengal?—I know there was such an Advertisement.

Have you a Copy of it?—I have not.

Do you know the rate of freight which the Government of Bengal advertised in India upon extra shipping for that year?—The tenor of the Adversisement I can give you from a document that was laid before the Government of India, and I believe referred by them to to the Court of Directors. The Advertisement of the 29th of August 1805 in the Calcutta Gazette, the 5th paragraph, is as follows:

"Information of the rates of freight to be paid by Individuals for goods laden on "extra Ships of the Season of 1805-6, is contained in the subsequent Extract of a "Letter from the Secretary to the Governor General in Council, and the terms and "conditions to which it refers; the Extract of the Secretary's Letter above alluded to "is as follows, 'I am further directed to acquaint you that the Court have resolved that "the same rates of freight be charged to Individuals, and that the same terms and "conditions do continue in force for goods laden on the extra Ships for this season, "out and home, as was settled by the Court the 24th of June 1803.

"These Resolutions state as follows:

"The 4th article. The peace-rate of freight homeward shall not exceed £. 11 per "ton, and than an additional freight of £. 3 per ton, be paid on Goods laden in India "on extra Ships, whose voyages from England shall have commenced in the ensuing "twelve months, if the War shall continue so long."

What freight did you actually pay for the goods that you imported upon that year?—£. 22. 10s.

Did the same thing happen in the season of 1806?—Yes, the same, excepting that the advertisement was specifically for 1805; and, from undergoing no alteration, implied as much for the year 1806.

Of course, in the first year at least, these goods were provided, upon the idea that the freight was to be £. 14 per ton home?—Surely.

You have said that you think that the trade from India to Europe, and from Europe to India, might be considerably extended (speaking of ordinary times,) if you had that liberty you have been contending for?—I have no doubt of it.

Do you think that any new articles might be introduced into the commerce between India and Europe that are not now imported, or imported in but small quantities, if those facilities we have been now pointing at were given?—I have no doubt that a variety might: the produce of the territories lately ceded in the north-west of India might, I conceive, furnish many new articles, and that even some would be tried, the produce of Bengal, of the Company's former provinces.

What are your expectations with respect to the export from Europe, and the grounds of those expectations?—My views on the subject are these: that ships being allowed to come home laden with the produce of India, and being necessitated to return to India, would not be allowed to return empty; consequently many goods would be exported from this country, which, though not profitable articles, would still yield some freight; at all events, we could always find wherewithal to lade the country ships in our employ with articles that would save us from losing the whole amount of the freight outwards. From experience of what took place when country ships were allowed to import into Britain, I have no reason to apprehend that there would be any want of articles to fill the tonnage, of a description that would yield some profit.

Have you any reason to believe that the supply at present falls short very considerably of the consumption in India?—In some articles, and at some periods, there is no doubt that the supply does fall short; for instance, the article of Copper has lately been selling in Calcutta at £. 100 per cent. above the extraordinary high price that it bore when I left India.

From your knowledge of India, do you conceive that the consumption of European articles is likely to be much increased?—I am of opinion that an increase would take place upon

upon these grounds, because they will be much cheaper, from the competition of several importers; and thereby many persons of lower condition would be able to purchase, who at present are not. *Mr. Bazett.*

Do you suppose that, if the trade was facilitated in a greater degree, any new markets would be opened beyond the dominions of the East India Company?—I think probably they would.

Do the facilities which are wished for by the Private Merchants, extend to require the liberty of trading from England to every port in India, or only to the ports occupied by the East India Company?—Only to the Company's ports.

For what rate of freight do you conceive Indian Ships could have been sent home in the year 1805?—I think about £. 20 per ton.

Can you state what those productions of the north-west of India are, that you think might add to the exportations from India to this country?—Principally dyeing drugs, exclusive of indigo.

When you mention your belief that the exports from England could be increased according as the trade should be made more free, do you mean to apply your answer to the existing state of the trade, or suppose that the export would go on to increase progressively according as more ships came into the trade?—I do not mean to say that more ships might be necessary, but, if India-built ships were substituted for the tonnage at present allotted to the British Merchants resident in India, unshackled by some restrictions which are felt to be vexatious and embarrassing, that an increase of the exportation to India would be the consequence.

Would that increase be progressive as more ships came into the trade?—Under the system that the Merchants have in view, I think it would.

Do you not know that, in Bengal, Copper has very often been an unsaleable article, partly on account of the new importations of that article from Diarbakia?—I never knew of any importations from Diarbakia, until very recently by the Georgiana packet for the first time.

Has the article of Copper been generally a profitable one in Bengal?—Speaking from my own experience as a consignee of that article, I do not recollect an instance in which it was not profitable; the latest shipments we have made have been uncommonly profitable.

Have you ever considered of any regulation of the present system, that would remove, in some or in a great degree, the inconveniences which you have stated, short of leaving the trade open to Indian Ships, or ships the property of the Merchants concerned in the trade, instead of those chartered by the Company?—It never has been the expectation of the Merchants, that the trade should be so far thrown open as that their ships should not be subject so far to the controul of the Government of India as may be necessary to prevent the exportation of articles either monopolized by the Company, or in any other degree contraband; our object is to be allowed to ship upon Indian bottoms the produce of India, without being subject to those restrictions as to the period of departure, the mode of loading, and a variety of other restrictions, which we feel to be a great clog upon the present state of our trade with Europe, and expose us to a considerable degree of loss, which might be avoided: I know of no other mode by which the same encouragement to the trade from India can be given, under the regulation of the present system, that is, supplying the tonnage from this country as at present practised.

CALCULATION, shewing the increased rate per cent at which the following Articles of East India produce would be charged Freight, if shipped on board the Honourable Company's extra and regular Ships, compared with the assumed rate of £. 20 per ton on India-built Ships.

GOODS.	Average Value per Ton.	On Extra Ships at £. 22. 15s. per Ton.	On Regular Ships at £. 30 10s. per Ton.	On Regular Ships at £. 44. per Ton.
Borax	£. 52	5¼ per cent more	20¼ per cent more	46 per cent more
Cassia	80	2½	13	30
Camphire	300	⅞	3⅛	8
Cotton	72	4	14¾	33½
Coffee	126	2¼	8	19
Gums	40	7	26¼	60
Hemp	24	11½	42½	100
Indigo	336	⅞	3	7
Mother o'Pearl Shells	155	1⅜	6¾	15
Pepper	90	3	11⅜	26¾
Sugar	38	7¼	27⅜	63

N. B. -- Data on which the above Calculate is made:
Rate of Freight per Company's extra Ships - - £. 22. 15s. per ton, being that which has been charged since 1805.
D° - of - D° per Company's regular Ships - - £. 30. 10s. per ton, being the Rate charged since 1807.
D° - of - D° - - per - - D° - - - D° - - - £. 44 per ton, being the Rate charged in 1806.
Value per ton of goods, according to average prices from actual Sales.

York Place,
May the 15th, 1809.

Rt. C. Bazett.

(No. 6.)

Lunæ, 15° die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *Henry Trail,* called in, and examined.

Mr. Trail.

IT has been stated to us, that there is a considerable difficulty arises to the Private Merchants from their being obliged to insure on ship or ships, instead of being able to insure upon individual ships, from the mode in which the trade is now carried on; is that so?—It is.

Is there any considerable difference between the rates of Insurance upon ship or ships, and upon an individual ship?—Yes, generally a difference of two or three per cent.

Can you with the same facility obtain an Insurance upon ship or ships to a large extent, as you could upon individual ships?—By no means.

What is the reason of that?—The dislike the Underwriters have to insure generally arises from the fear of having their interest all upon one bottom, instead of being divided into several risks.

Has it ever happened to you to meet with that difficulty?—It has.

Have you any objection to state the case?—There has not been any recent instance; but three or four years ago we had a very large sum to get covered upon ship or ships, which we effected with a good deal of difficulty.

Did you effect it all at once?—The first sum we effected in the course of a few days; a fresh order came for a larger sum to be covered in the same manner: we were advised by our broker at Lloyd's to postpone effecting the second insurance until we could advise the Underwriters of the ships' names upon which the goods composing the first insurance were shipped, from the fear of having their former risks increased.

Did you follow that advice?—We did.

How long was it between the period of the one and the other?—About three months.

Then during that three months was the second sum uncovered?—It was waiting for the advice of the ships' names on which the goods were laden.

You effected the Insurance upon the second sum three months after?—Not so soon; accounts arrived of the capture of the Althea, which occasioned an immediate rise in the premium of from 15 to 25 per cent.

Did you effect the insurance at 25 per cent.?—We were obliged to do it; we waited two months, in hopes that the premium would fall to its former rate, but it did not, and we effected the Insurance at 25 Guineas.

The former Insurance I think you said was effected at 15?—It was. The same ship that brought the account of the capture of the Althea, brought the account of the shipment of the goods contained in the first Policy, or about the same time.

At the time you first received the order for the second Insurance, if you had been able to have specified the names of the particular ships upon which the goods were to be laden, could you have effected the Insurance at Lloyd's?—I have no doubt of it.

With regard to the times at which goods are shipped in Bengal, I believe the Merchants in Bengal are under the necessity of informing the Board of Trade at a given period of the year, in August or September, I think?—We are called upon to specify the quantity of tonnage we shall want in the ensuing shipping season.

Does any inconvenience result from that?—It sometimes happens that the Merchant has not the means of ascertaining what quantity of goods he will have to ship, and therefore he sends in his application at a hazard of having too much or too little.

Did it ever happen to your House to pay any forfeit for having asked for more tonnage than you found you should have occasion for?—On one occasion it has.

Did you pay that forfeit?—Yes.

What was the amount of it?—About 5,000 Rupees.

Are there any inconveniences experienced by the Merchants from the circumstance of the uncertainty of the time of sailing of the ships, or the uncertainty of loading their goods?—There is an inconvenience in not being able to give orders about our Insurances; we must do it generally, instead of upon particular ships.

I believe you are not a Ship-owner?—I am not

Are you of opinion that if the Merchants were allowed to load their own ships at their own times, and in their own way, that the trade between Europe and India, and India and Europe, would be considerably increased or not?—I am strongly of opinion that it would considerably increase.

In both ways?—Not so much out as from India.

Are you or not of opinion that in time of peace you could meet the Americans and other foreigners in the market of Europe, if the restrictions that are now imposed upon the private trade were removed?—I should suppose nearly so.

In time of war, supposing a double duty laid upon foreigners in India, and the Americans obliged to make a circuitous Voyage by America, do you think if the restrictions were removed, that you could meet the Americans in time of war?—It would be more upon an equality; I think we could supply the Europe market as cheap as they could in time of war.

I believe your House in India never were Ship-owners?—They never were.

I believe your's was one of the largest Agency-houses in Calcutta?—It was reckoned so.

Will you explain more in detail how the increase in the exports to and from India would take

take place upon the change of system?—I think it would only apply to the raw materials, and not to the manufactured goods from India. *Mr. Trail.*

With regard to the exports from this Country, how do you conceive they would be enlarged?—I am not aware that they would be materially affected by the indulgence presumed, only that they would go out at a lower rate of freight, and be therefore supplied cheaper than they now are. I do not suppose the consumption could be increased.

Upon the supposition of the proposed enlargement, would it be practicable always to insure from India upon specific ships?—That would depend upon having opportunities to write home for insurance, and upon a certainty of getting those goods shipped upon particular vessels.

(No. 7.)

Mr. *Henry Fawcett*, called in, and examined.

YOU were for a long time resident at Bombay I believe?—I was; I was in the Company's Service, and also a Merchant there. *Mr. Fawcett.*

A very considerable Merchant there?—Yes.

You are now concerned I believe in a House of Agency in this country?—I am.

The Committee have been inquiring whether the facilities given to the private trade have answered the purposes of the Private Merchant, and if they have not, what are the impediments that stand in the way of the private Merchants?—We have experienced considerable impediments in delays in the furnishing of tonnage in England and in India, but principally in India.

Does any inconvenience arise from the mode of shipping your goods in India, not knowing the ships that your goods are to go upon?—At Bombay, in the act of shipping, I do not know of any difficulties of any consequence.

When you say you have met with delays in furnishing the tonnage in India, do you mean that there was not sufficient tonnage ready?—Instances of that kind may have happened, but we did not make application, because we knew it could not be complied with, without a reference to Bengal, and that would be such a delay that it was not an object.

Then you would have applied for the tonnage if you had not known that the Company could not supply you with it?—Several times we might have done it; in the year 1805 the three principal Houses in Bombay had occasion for about 2,000 tons, and applied to Government then for the extra ship Devaynes that was lying in the harbour to take a part of it; she was refused to them, upon the plea that she was bound to Bombay and Madras. The Merchants replied, that they had information from Madras, that so far from wanting tonnage there, that they were offering what tonnage they had at a reduced freight, in order to induce the Merchants to load their ships; notwithstanding, that the Bombay Government positively refused to suffer the Bombay Merchants to load there; this was about the month of April or May 1805; the tonnage was not supplied to the Merchants until the 13th September, when they gave us the Retreat extra Ship, and afterwards took up two country Ships, the Milford and Hercules; the Milford arrived in April 1806, the Devaynes did not reach England till the 9th of June 1806.

Then in April or May 1805, if there had been tonnage, your three Houses would have shipped 2,000 tons for Europe?—Yes, certainly.

Were there any inconveniences attended your speculation in trade from the circumstance of the shipment being postponed, from the cause that has been mentioned, from May till September?—It must have been attended with great inconvenience and great loss, for if loaded in May it would have saved all the warehousing, which is very high during the Monsoon Season; the cargo would have arrived in England almost as soon as it was actually shipped afterwards: there was certainly a loss of interest for six months, and there might or might not have been a difference in the market.

What was that cargo?—Chiefly Cotton; the application was for Cotton. On the 8th May 1806 the same Merchants applied to load the extra ship Sir William Pulteney, then lying in the harbour, and were refused on the plea of her being destined for Bengal. I apprehend there was no other tonnage came in that way till the 19th of October 1806, when they were called upon by the Government to know if they still had the goods ready to ship, and in that case offering them the Experiment, which they accepted, stating to Government that they concluded that the rate of freight would be the same as they would have been charged for the Sir William Pulteney: this matter was referred to the Governor General and Council at Bengal; but as they were desirous to dispatch the ship, and indeed called upon to load her immediately, they did load her, and when she was completely loaded, the answer received from Bengal gave it as their opinion, that it must be charged £. 20 per ton instead of £. 14, which the Sir William Pulteney had been charged; the ship in consequence came home and arrived in the same Fleet with the Sir William Pulteney; the freight was charged upon the Experiment at £. 20 per ton, and upon the Pulteney at £. 14 per ton.

Supposing the Merchants had the liberty of using any ships they please, whether built in India or in England, and had the liberty of loading their ships at their own time and in their own way, whether Cotton could, under those circumstances, be profitably brought to Europe?—I think it might.

By profitable, I mean a fair market profit?—I think it might; and I think with proper encouragement we might supplant the Americans in the supply of it.

Mr. Fawcett.

Do you mean that if proper encouragement was given, you could beat the American Cotton out of the market by Indian Cotton?—We could undersell them I believe.

Is the quantity of Cotton that may be exported from Bombay or Surat very considerable? —I think the export is about 90,000 bales of three hundred weight and a half each a year.

Might great part of that be brought to Europe?—I think it might.

Are there any impediments to the purchase of Cotton in India?—There were not formerly, but latterly I understand, but I do not know the circumstance sufficiently to speak to it, that there are some impediments in the Company's Districts, giving a preference to the Company's own purchases.

Could any means be adopted to suit the Surat Cotton more to the market of England?—I think there might, by proper regulations to prevent adulteration.

Supposing the Merchants had the facilities given them which have been spoken of, do you think that the freight from India to England, particularly in Cotton, and the trade from England to India, could be considerably increased or increased at all?—I think it might be considerably increased, particularly the trade from India to England.

Could the cultivation of Cotton in the Company's Territories be increased so as to supply any additional demand for Cotton that might arise?—I have not any local knowledge of the Company's Territories lately acquired; I have generally understood that the produce might be increased in Guzarat and Malva.

Will you state what you mean by further encouragement?—If the difficulties were removed with regard to freight principally, and the attention I have mentioned be paid to prevent adulteration.

Were you in India in the year 1805?—I was not.

Were the 2,000 tons of Cotton which you stated that the Merchants wished to send at that time to Europe provided purposely for the Europe market?—I cannot say for others, but the proportion or a great part that Messrs. Bruce, Fawcett and Co. shipped, they vised us of having provided on purpose for the market.

How much was the quantity?—I do not know the precise quantity; it was some they had taken great pains to collect, and the finest picked out of all the purchases for the season.

In the year 1806, when you expected the Sir William Pulteney at the rate of £. 14 per ton freight, could you have hired an Indian Ship at that rate to Europe?—No, I do not think we could.

What might have been the freight of an Indian Ship to Europe in that season?—I do not know that any came.

If you had been allowed to send a ship of your own that year, what would have been the rate of freight?—The Milford and Hercules sailed the latter end of 1805, and they were at £. 20 per ton.

Were they not Indian Ships?—They were.

You have mentioned, that Cotton might be brought to this Country so as to supplant the supply from America; do you think this could be done at a time when we are at war, and the Americans at peace, supposing the Merchants to have the facilities they wish for? —It is difficult to say in time of war what might be the case; there are many circumstances which increase the expense of the ship and the rate of Insurances, but in general I think they might.

The export of 90,000 bales of Cotton from Bombay which you mentioned, does it not now go chiefly to China?—It does.

Is not that trade profitable to the Company's Settlements and Territories?—It used formerly to be, but I think it has considerably declined.

Would it be continued if it were not profitable?—Sometimes to employ our ships, we send them on voyages where there is no profit; if we can save ourselves, we are very glad of taking the chance of a returning cargo.

Is the selling price of Cotton in China reduced of late?—I believe not; but the first price of it has increased considerably at Bombay.

Is not that a sign of the increase of the trade?—It is principally occasioned by the Company's purchasing largely.

Is not the balance of trade between India and China now greatly against China, and chiefly arising from the article of Cotton; or does not China pay a balance to India in specie every year?—Frequently the returns are made in specie, on account of the high price of China articles there.

Do you conceive that if the China articles were ever so low there, that India could consume what would suffice for the returns of the Cotton importations into China?—Yes, including what is generally supplied to the Company for Bills of Exchange on England; my answers apply to Bombay only.

Whether, if the cotton sent from Surat to China now were to be diverted to Europe, it would not occasion a great derangement and detriment to the profitable trade carried on from India to China?—I do not think it would affect it at all, but be rather beneficial, as I think a smaller supply to China would increase the price there.

Were you or your House Ship-owners in India?—The House in which I was a Partner were Ship-owners.

Was it not a great object of the Merchants of India who were likewise Ship-owners to obtain an introduction of their Indian Ships into the navigation between India and Europe? —It is an object to all Ship-owners to increase the employment of their shipping.

Whether

Mr. Fawcett.

Whether, upon the same principle you have already mentioned, that you sometimes send ships to China, the Merchant of India might not be induced to send ships to Europe?—They might certainly, but being a longer voyage it is a greater risk.

Is the Cotton, of India or the Cotton of America preferred in the markets of Europe?—The Surat Cotton, if we can get it clean and fine, as we do sometimes, is preferred to the Bowd Georgias, as it takes the dye better; in general the Bowd Georgias are much cleaner than the Surats.

Are the Bowd Georgias the best Cottons that come from America?—No, it is an inferior Cotton, but it comes immediately in competition with the Surats.

Does the Bowd Georgias come to this country in large quantities?—Yes, in very large quantities.

Is there much of the Surat Cotton of a fine fibre?—Not much.

How is the best of the Surat Cotton compared with the Brazil and the the West India Cotton?—It does not come at all in competition with them, it is inferior in quality, and employed in different manufactories.

Are you aware of any other article besides Cotton, the export of which would be materially increased, by the facilities which have been mentioned?—Yes; Fossil Alkali, or Barilla might be imported in very large quantities.

Are there any other articles?—There are a number of drugs from Arabia, and some from the different Provinces in India.

From the knowledge you have of India, can you say whether the consumption of European articles would admit of much increase there?—I have not been resident in the interior of India, but Bombay is in that situation, that it in fact forms the Commercial Capital of the West of India; goods from all the coasts from Mosambique to Cape Comorin are brought to Bombay principally in country craft, and exported from thence to distant countries; these country craft carry back foreign articles imported into Bombay from Europe, from China, and from all parts of the world from whence they come, in large ships; if those articles from Europe can be afforded to them cheaper than at present, I have little doubt but what the exports might be increased.

What is the description of articles to which you principally allude?—The principal articles which are imported, are iron, copper, lead, woollens, and many other articles which I cannot immediately enumerate.

By furnishing the articles cheaper, do you mean buying them cheaper in England, or conveying them at less charge?—By carrying them at less price we could afford to sell them cheaper.

In a general way, have you formed any opinion of the rate per cent. on the value of the goods that the freight could be reduced by giving the Merchants the conveyance of goods in their own ships?—I have not formed an idea of it; the per centage must depend entirely upon the value of the articles.

STATEMENT of the quantity of Cotton annually imported into Great Britain, of the quality which comes in competition with that produced in Guzzerat; taken on the average of 1805, 1806, and 1807.

	North America.	East India.
	Bags.	Bales.
In 1805	122,078	2,039
1806	124,092	7,963
1807	171,267	11,409
In three years	417,437	21,411
AVERAGE	139,146	7,137 per annum.

The average quantity of Cotton *annually* imported from North America, as above, is	Bags	139,146
Of the Cotton produced in North America, two-thirds is of the quality called Bowed Georgias, which is used for the same purposes as Guzzerat Cotton; therefore deduct one-third		46,382
Remains annual import of Georgias	Bags	92,764
Which, at 2½ cwt. per bag, is	Cwt.	231,970
Average quantity of East India Cotton *annually* imported as above, is 7,137 bales, which, at 3 cwt. each, is		21,411
Average annual consumption	Cwt.	253,381
Equal Bombay bales of 3½ cwt.	72,395	
Value, at 1*s.* per lb. is	£.	1,418,933

(No. 8.)

Jovis, 18° *die Maii* 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Bebb*, one of the Directors of the East India Company called in, and examined.

Mr. Bebb.

HOW long did you serve the East India Company in Bengal?—In India, from 1771 till 1800 in the Civil Service.

You were I believe on the Board of Trade in Bengal for a good number of years?—Yes, from the beginning of the year 1790 to 1800, when I left India.

Have you a recollection of the manner in which the business of the private traders in shipping their goods to Europe, through the medium of the Company, used to be transacted?—Yes, generally.

Can you state how the rate of freight used to be settled by the private traders for goods to be shipped to Europe?—After the Act of 1793, according to the terms of that Act, and sometimes in certain cases by special agreement with the parties concerned.

We find complaints, that when the freight was settled at £. 32 per ton for the season, they were charged as high as £. 44 per ton; can you state how this happened?—From the instance being mentioned to me, I probably might be able to give some information upon the subject.

Will you explain what you know of this matter, either from your own knowledge or the Company's Records?—From the Company's Records in my situation as a Director of the East India Company. In the latter end of 1805 there was some vacant space in some of the Company's regular Ships; it was by the Board of Trade, under the authority of the Government, offered to Merchants in Calcutta who had obtained statutable tonnage, that they might ship goods upon the regular Ships, for which they had obtained statutable tonnage, on condition that they should pay to the Company the same freight as the Company paid upon the ships in question. There were four ships. I have Extracts of the case from the Records.

(They were read).

Mr. *Bebb*. In the £. 44 per ton, there was no charge for demurrage.

Did any instance of this nature occur whilst you where at the Board of Trade?—I do not recollect any complaint on the subject, but I forget in what year the Merchants of Calcutta were desirous of shipping their statutable tonnage upon the regular ships at the rate fixed by law, by which they would have had the advantage of low freight and low insurance. The Board of Trade were willing to meet their wishes, by offering to them tonnage on the regular Ships at the same rate the Company paid for the tonnage of the ships; I do not recollect whether the offer was accepted.

Is it usual to set apart room for 3,000 tons whether it is called for or not?—Certainly not, unless required; therefore notice is given at the proper season, I think in the month of September, for certain individuals to state what tonnage they require.

Were not the extra Ships for the purpose of carrying home the private trade sent out annually to the extent of 3,000 tons?—Generally, especially in later years.

Do you know at what rate of freight private Indian Ships could sail from India to England in time of war?—Never having been concerned in shipping, I cannot speak from my own experience as a Ship-owner; but the Merchants of Calcutta stated to the Government originally, that they could sail their ships at £. 12 per ton in time of peace, and £. 16 per ton in time of war.

In what year was that?—It must have been about the year 1796, and ships were hired from them to bring home chiefly rice or ponderous goods at the rate of £. 16. per ton, and £. 20. per ton for fine or bulky goods; the benefit of the voyage out they had wholly to themselves. I believe they found that their rates were too low, and it was owing to the desire of getting into the trade that they made such low offers.

State the way in which the Private Merchants delivered their goods in order to be shipped for England on the Company's Ships: were they required to send them into the Company's warehouses, till an opportunity for shipping should offer?—When the ships were ready to receive the goods, notice was given to the Merchants, and they were required to send their goods to sloops laying at the wharf ready to receive them, and the goods were put by them on board the boats and carried to the sloops; they were never received into the warehouses after the operation of that Act.

Whether there was any specified time which limited the delivery of the goods to the ships?—When the Merchants gave their notice what tonnage they would want, they were required to state, as nearly as they could, when the goods would be ready, and the goods were called for as the ships were ready to receive them, as nearly as possible to the time, and adverting also to the sort of goods which it was fit for the ship to receive. I do not recollect whether there was any date fixed in the Advertisement beyond which goods would not be received.

Did not the Company always put in what is called the dead weight on the ships on which private goods were laden?—Since the war of 1793 there was no Saltpetre exported, on account of individuals, it was prohibited for political reasons; but some years ago, when it was thought profitable in Calcutta to send Sugar from India to this country, the Sugar of individuals was put in the bottom of the ship in common with the Company's Sugar as dead weight;

weight; of late years individuals have not sent Sugar to this country, and then the Company have been under the necessity of putting a due proportion of dead weight, chiefly Sugar or Saltpetre, upon the ships. *Mr. Bebb.*

How many cubical feet to the ton do the Company pay for, and charge to the private traders?—Where the tonnage is settled by measurement, 50 feet outside measurement, and individuals are rated in the same manner; the general usage of the Port of London I understand, in measured goods is to reckon 40 cubical feet to the ton; the Company's computation of tonnage on many articles which in the Port of London would be taken by measurement, is taken in some articles by tale, in others by short weights; for instance, piece goods are computed so many pieces to the ton, according to the scale of some old date; those piece goods by experiments I have had made, will in some instances weigh 21 or 22 cwt. to the ton, and measure above 60 feet to the ton; in other instances they will weigh about 13, 14, or 15 cwt. to the ton, and measure about 50 feet: Raw-silk is taken at ten hundred weight to the ton, Pepper at sixteen hundred weight to the ton: I mention the two latter as instances in which the tonnage is computed by short weight; I mean by short weight, short of twenty hundred weight to the ton, but not as goods measured. In reference to the statement of individuals as to the price at which they can let ships to carry goods, it should be necessary for them to explain what computations of tonnage they refer to, whether the Company's computation of tonnage, or the usual rate of 40 feet for measured goods, according to the custom of London.

Is it advantageous or otherwise for the Private Traders to have their goods received at the Company's computation of tonnage?—Certainly, very advantageous.

Explain why?—Because articles which according to the usage of the Port of London would be paid for at 40 cubical feet to the ton, are by the Company's computation of tonnage more favourable to the Owners of goods.

Is it advantageous to the Company or otherwise to furnish the dead weight to the extra Ships when the Owners of the goods do not?—Of late years, from the great glut of Sugar in the London market, it has been very disadvantageous to the Company, and operated as a considerable bonus to the Private Merchant; if he had filled his ship himself, he must have borne the loss upon the dead weight, which the Company now bear; or if he had carried no dead weight in merchandize, he must have carried kentledge or ballast, and that would have enhanced the freight on the light articles.

Can you state the season of the year at which the produce of Indigo for the year is ascertainable?—I have never myself been concerned in Indigo works, but have frequently seen them, and from observation and frequent enquiries of Indigo manufacturers, I understand that by about the middle of the month of September the produce of the crop may be ascertained with tolerable accuracy.

Do you know at what time the Merchants draw Bills of Exchange for goods which they consign to Europe?—Generally at the time that the goods are shipped, especially those persons who look to the proceeds of particular consignments of goods to answer particular Bills.

Up to the time when you left India, when were the ships with private goods generally dispatched to England?—Generally during the seasonable time of dispatch, which is from October to the end of March, and of that period the time chiefly from January to March; in one or two years I believe they fell into May or June, owing to the late arrival of ships, or political circumstances.

Since your departure from India, have you been acquainted with the period at which the extra Ships have usually been dispatched from thence?—Only by reference to the documents at the India House.

Can you assign the reason for the lateness of the dispatch of the extra Ships, when they have been dispatched beyond the seasonable period of the year?—I think, and in which I differ in opinion from several of my colleagues, that the manner in which the extra Ships are taken up, that is to be fitted out again for India as soon as possible after their arrival in this country, will often occasion their falling into unseasonable time of dispatch from India, and I have understood the reason why this system has been followed, was to accommodate the views of Private Merchants, who wished to send goods at various times of the year.

Supposing the period of dispatch to be properly regulated, and the rate of freight to be reasonable, do you conceive that it is materially detrimental to Merchants not to be allowed to convey goods in ships of their own?—Generally, I cannot conceive there is detriment to them; at the same time the fondness of men for speculation, and their idea of individual profit, and the desire of the Ship-owners in India to get their ships introduced into the trade between India and Europe, will often induce representations that they suffer considerably: another reason is, that the Indian Agency-houses in this country, for the purpose of increasing their individual concerns by Indian Ships being put under their management when in this country, will produce representations to the same effect.

Do you understand that Americans and other Neutrals, have at present an advantage over the Traders of this country from India in the sale of Indian goods in foreign Europe and America?—Considerably.

To what causes do you ascribe this?—The lower rates of freight and of insurance arising from their neutral character, and their access to different countries in hostility with Great Britain; they have also an advantage in certain articles from the operation of the duties of this country, more especially in piece goods and nankeen cloths, who can afford to sell at different ports, and particularly in the West Indies, for a profit which would be about equal to the duties retained in this country.

Mr. Bebb.

Do you conceive that the Americans navigate cheaper than the English do?—I understand that they build their hulls cheaper, and provision them cheaper, but that many articles of equipment and sailors wages, especially of the middle and southern States, are higher than in this country in time of peace.

If the trade between this country and India were now thrown open, do you conceive that it could be carried on on terms equally advantageous as Neutral nations have carried it on, whilst this country was engaged in war?—Certainly not.

What is your opinion upon the same points, supposing this country to be at peace?—If the duties on Indian articles exported from this country were not higher than on the same articles imported into and exported from America, and that they can enter into any indifferent country on the same terms as to duties or other charges, I apprehend that the contiguity of this country to the Continent of Europe, would give this country a very considerable advantage over the Americans. I give this answer on the presumption that the American Ship is to deliver her Indian cargo in America, and re-ship it from thence to Europe.

How do you suppose the comparison would stand between this country and the nations of Europe, supposing a state of general peace?—I apprehend we could carry it on more advantageously than other European nations.

Then these answers suppose the trade to be thrown open; state your opinion what the result would be in time of peace, supposing the Indian trade to remain under its present system and regulations?—The same; for I conceive the Company, from their greater capital and generally speaking better intelligence and skill of their servants, able to carry on the trade with India to more advantage to themselves and the country than individuals. I presume always that the illicit practices of individuals are out of the question,—that the trade is to be fairly carried on.

Under any system of regulation for the Indian trade, what is your opinion of the practicability of extending the sale of British manufactures in India?—I do not think it can be extended among the Natives of India. The great article of national manufacture, woollen cloths, the Company already sell to a loss and have for many years, consequently individuals could not sell them on better terms; the next great articles of national manufactures, silk and cotton, are out of the question, as they are the produce of India; and with regard to the lesser articles, India is already supplied through the privileged trade of the Captains and Officers of ships, which being wholly free of freight, go into the market on more favourable terms than any individuals can, who are obliged to pay for freight; and the usages and habits of the natives of India render them little solicitous about the use of articles not the produce of their own country.

LETTER from the Board of Trade of Bengal to the Vice President in Council; dated 20th December 1805; received by Lady Castlereagh 19th July 1806.

IT appearing by a Statement, laid before us by the Export Warehouse Keeper, of the goods in store at the Export Warehouse, and expected to arrive by the 20th January, that the regular Ships appointed to sail from this Port with cargo for Europe, could not be completely laden without the addition of private goods, for the allotment of which to those ships one application had only been received by us, namely, from Messrs. Trail, Palmer & Co. for 100 tons, we considered it to be expedient to ascertain, as far as might be practicable, the further quantity of such goods for which regular tonnage might be required; and with this view, a Notice to the following purport was on the 13th instant circulated by our orders to all the individuals by whom application had been made to us under the Advertisement of the 2d of August last, for statutable tonnage in the extra Ships of the present season.

That persons desiring that any part of the statutable tonnage already allotted to them should be granted on the regular Ships which may be dispatched from this Port in February next, would make applications to us for that purpose, the goods for which tonnage might be desired on the regular Ships to be delivered at the Export Warehouse by the 20th January, beyond which period no goods would be received, and freights to be paid on the goods at the same rate as may be paid by the Honourable Company for the ships on which the goods may be allotted.

In consequence of the Circular Notice above stated, we received the under-mentioned applications for tonnage on the regular Ships of the present season.

	Tons.
Messrs. Trail, Palmer & Co. including the 100 tons before applied for, as already noticed	300
- - Fairlie, Gilmore & Co.	100
- - Sarkies & Co.	45
- - Alexander & Co.	200
- - Colvins, Bazett & Co.	200
- - D° on account of Mr. Thos. Brown	40
- - Scott, Wilson & Co.	15
Mr. W. B. Smith	25
- B. Mason	100
- W. R. Munro	26
- Thos. Barnet, on account of Mr. Henry Barnet	18
Total Tons	1069

At a Committee of Private Trade, on Friday the 23d January 1807.

IT appearing by the Bengal Board of Trade letter, and their consultations of the 20th December 1805, that individuals were permitted to lade private goods on the Walpole, Surrey, Lord Duncan and Lady Castlereagh, arrived 1806, on their agreeing to pay the same rate of freight in England as may be paid by the Company for goods laden on the regular India ships; and an Estimate of the average rate of freight per ton, calculated in the chartered tonnages of the above ships, including a proportion of the charges for war, contingencies and kentledge, being laid before the Committee; Agreed, that the private goods imported by the said ships under the Resolution of the Board of Trade of the 20th December 1805, be charged at the rate of £. 44 per ton.

At a Committee of Private Trade, on Wednesday the 20th July 1808.

PURSUANT to a reference of Court of the 15th ultimo, the Committee took into consideration a Letter from Messrs. Bruce, de Ponthieu, Bazett & Co. Porcher, Redhead & Co. David Scott & Co. Paxton, Cockerill, Trail & Co. and Lambert, Gillett, Edwards & Co. transmitting on behalf of their respective constituents in Bengal, a Statement of their claims for the difference between the amount of freight charged by the Company on the privilege goods shipped on the regular ships Walpole, Surrey, Lady Castlereagh, and Lord Duncan, in the season 1805-6, and the amount which they conceive should have been charged on those goods; and expressing their hope, that the Court on examining the justness of their claims will be pleased to give orders for the payment of the difference of freight to them on behalf of their respective constituents; and the Committee having had reference to the following particulars; viz.

Advertisement published by order of the Board of Trade in the Calcutta Gazette of the 30th July last, respecting the rate of freight on privilege goods;

Letter from the Board of Trade to the Governor General in Council, dated 24th November 1807—last, transmitting copy of a Letter addressed to them relative to the rate of freight charged on the private good laden on the above ships;

And, the Committees' Minutes of the 23d January 1807;

The Committee agreed to abide by their decision of that date respecting the rate of freight to be charged on the privilege goods imported on the Walpole, Surrey, Lady Castlereagh and Lord Duncan, and that the above request for the reduction thereof be not complied with.

(No. 9.)

Sabbati, 20 die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Bebb*, again called in, and examined.

Mr. Bebb.

Mr. *Bebb.* I beg leave to offer some explanations of some of the evidence I gave on Thursday last. I stated that when the Company's Ships were taken up, they were taken up at £. 16 per ton for heavy goods, and £. 20 a ton for piece goods; that freight was paid in Bengal three fourths in advance, and of course it assisted the owners with capital, and saved them interest and risk. I think I stated that from the skill of their servants and their capital, the Company could carry on trade with more advantage than individuals. I would add, that the Company's goods have a character for excellence, which the goods of private persons do not attain; this gives the Company a considerable advantage in the Europe market. A foreign Merchant can give his correspondent in London an order to purchase Company's goods, with confidence that the goods will prove of the quality he desires; in respect of the goods of individuals, he is at an uncertainty; he must trust to the judgment and attention of his correspondent, and is liable to disappointment in the quality of the goods. The Company's goods sell at a higher price than the goods of private persons, even though such goods may happen to be equal in quality to the Company's. When engaged on my own account in correspondence to this country from Bengal, I conceived the difference to be equal to fifteen per cent. on piece goods, though my goods were provided by myself with great care and attention. The commission which falls upon the goods of Private Merchants at the different places of purchase, shipment and sale, except where the owner himself may reside, in their transit from the place of produce in Bengal, through Calcutta and London, to the place of consumption abroad, by its repetition acts with a pressing weight upon the produce of goods, and abates the profit, or eventually creates a loss or tends to it; some of the rates of commission were 10 per cent. for procuring goods at the place of manufacture, two and a half per cent. for shipping, and two and a half per cent. on gross sales in London.

I wish to add to my answer to another point where a foreign State in Europe may determine to support its own commerce by high duties, or where prohibited altogether the introduction of Indian articles, except in its own ships, it will supply itself with Indian goods directly from India as far as its credit or the proceeds of its native productions or its

Mr. Bebb.

acquired articles which it may send to India, may enable it to procure in India, and so far will it share in the commerce to and from India, and so far counteract the notion of rendering London the emporium for the trade of the East Indies.

How far do you think any regulation on our part might be made to operate against the foreign trade as you describe?—I apprehend it will be checked in some degree by higher duties and higher port charges; but the former must be laid on with judgment, or else the goods will be smuggled on board of foreign ships, and evade the duties altogether.

Would not it follow from that mode of reasoning, that the Company, in a commercial point of view, have nothing whatever to fear from the trade being thrown open to the competition of Private Merchants, whether in India or in Europe?—I have often reflected upon the subject, and I have been of the same opinion for twenty years, that they would have nothing to fear in a point of view merely commercial.

Then supposing the Company's exclusive privilege to cease, and that they were in future to carry on their trade as a Chartered Company, which they would remain in common with the other Merchants of this country or India, do you think that the Company could carry on their trade under these circumstances to greater advantage than the Private Merchants?—Certainly; but in such case it could not be expected that they should export articles of national manufacture to a loss as they now do, or import from India articles for the benefit of Government on the terms they often now import them.

What articles do the Company import into this country for the use of Government except Saltpetre?—At present they bring Sunn-hemp for the service of Government, without any profit whatever.

This is the first year I believe that they have brought any?—Yes, on Government account; but they are under a disadvantage in bringing it in proportion as they may lose by the dead weight necessary to be put on the ship; and some years ago, on the occasion of the first rupture with Russia, they brought it on their own account, at the wishes or at the instances of His Majesty's ministers, for the purpose of answering the national exigencies, and they lost greatly by it.

Did they bring a large quantity?—A considerable quantity.

Do you apprehend that under the present circumstances of the East India Company, they navigate their regular ships as cheaply as the Private Merchants could navigate their own ships?—Not having experience in shipping on my own account, I cannot answer the question decidedly; but the ships are taken up by open competition, and they have an advantage in being at a considerable less insurance than the private ships.

When you state the commission that is paid upon providing private goods in India, do you on the other hand state the charges of all the Commercial Establishments that the Company have been at in India?—The regular Establishment is not added to the invoice.

Is there any warehouse rent added to the invoice?—No.

Have the expenses of the building and purchasing the warehouses in India been added at any time to the invoice of goods?—No.

Then when you are to state a comparison in a mercantile point of view between the Company and a Private Merchant carrying on his trade, would it not be fair and reasonable to add those articles?—They should be put on the same footing in that respect; if they are charged in one they should be charged in the other.

Have the extra Ships always sailed from India at fixed periods, and always during the fair weather season?—During the time I was in India they generally have sailed in the fair weather season, or at least the major part have.

Do not you know that in point of fact extra Ships have very often sailed in June?—I know they have in April and May; I speak only to the end of 1799.

When do you say the fair weather season ought to end?—If I could perfectly command the circumstances of the commerce, I would wish every ship should sail from Bengal between the beginning of November and the 20th of February; but I have known ships frequently sail in March and make very good voyages.

Do not you reckon April, May, and June, as very unfavourable times of dispatch?—Certainly, they are unseasonable times of dispatch.

Might not the sailing of the ships at the most convenient seasons, for the purposes of trade, be fixed on so as to preclude the disappointment which has been complained of by Private Merchants?—I apprehend that the detentions for convoy frequently occasion them to go at unseasonable times which would not occur; and the Convoy Act, in its operation in this country, occasions great delays and loss to the Company.

Do not the regular Ships almost always sail in fair seasons?—They endeavour to make them sail in fair seasons.

Do they not, generally speaking, succeed in those endeavours?—They generally sail in fair seasons, certainly; but then it must be explained that the regular Ships are taken up to sail from England in fair times, whereas the extra are taken up to return as soon as they can, to meet the wishes of the Merchants.

Do you mean that the Merchants wish them to sail from this country at such a period as would necessarily throw them in to return in the foul weather season?—I was not in the India Direction at the time the present system was adopted, and, as I before stated, I differ in opinion with my Colleagues on the subject, but have understood the system was adopted to meet the wishes of the Merchants.

Do you then understand the wishes of the Merchants to be, that their ships should return in a bad season?—As an abstract question, no man would answer in the affirmative.

I cannot

Mr. Bebb.

I cannot speak to their wishes, I am not in their confidence; but I believe they have often made unfounded representations in order to perplex and embarrass the case.

Is there not every year an Advertisement issued at Bengal, stating the rate at which tonnage is to be paid upon extra Ships, and upon regular Ships?—When I was in Bengal regular notice was given of the rate of the statutable tonnage, but there was no regular notice given of the regular Ships, though it has occasionally been done at the discretion of the Board of Trade; nor is it required to be given.

Do you know whether, in the season of 1805-6, a fair season, there were any extra Ships at Bengal at all?—I cannot speak to it without referring to the Records at the India House.

Did you ever see a Letter from the Court of Directors, directing the freight upon regular Ships, for the season 1805-6, to be £.30. odd per Ton?—There is a Letter of the 18th of February 1807, which conveyed the Orders of the Board to India for three seasons, two retrospectively, and one prospectively. The four ships, which I mentioned the other day, had arrived in England before that Letter was written.

Did not that Letter convey the Orders of the Court of Directors, respecting the rate of freight that was to be charged for that season retrospectively?—I think they were for 1804-5, 1805-6, and 1806-7.

You said that those four ships were offered to the Merchants upon the conditions that they should pay the freight that the Company actually paid?—Yes.

Were not the Merchants under the necessity of accepting that rate of freight, because there were no extra Ships at Bengal at the time, and because the Company would not give them freight upon the regular Ships at any lower rate?—Not being in Bengal at the time I cannot speak to the subject; nor having seen any official document which states the circumstances the question presumes, I cannot reply to it.

Do you think that if the Merchants had extra Ships properly fitted and ready to sail in the month of November, December or January, at the rate of £.23 per ton, that they would, under those circumstances, have consented to pay that which eventually turned out to be £.44 a ton?—On fine goods it might answer to them, considering the difference of Insurance to send it on regular Ships, more especially if the ships proceeded from India without convoy.

Would it have answered upon any but the very finest goods, the difference in these two rates of freight?—Of course it must depend upon the value of the goods.

Supposing a Merchant had provided a quantity of goods in the expectation of shipping them upon an extra Ship, at the rate of about £.23 per ton, and when the season came, he found that he could only export them at the rate which he paid upon those four ships, must he not upon some goods at least have run the risk of exporting them to a considerable loss, or been obliged to dispose of them in Calcutta, at the loss of his speculation?—Without knowing what the case is exactly, I cannot answer to it.

Is not the loading of the goods, and the uncertainty that the Merchant is under what ships those goods will be placed in, an inconvenience to the private dealers?—Certainly there is some inconvenience attends it; but formerly, when there was a regular intercourse by land from India to England, that inconvenience as to Insurance did not exist in the manner that it now does: when your goods were shipped, you could write in time to effect an Insurance in London.

That was during the continuance of the over-land dispatch?—Yes.

I believe that the regular over-land expresses were not received with any peculiar favour by the Court of Directors?—I was not at that time in the Direction.

What are the articles that the Company export from this country at a considerable loss?—Woollens.

Do they always lose by Woollens?—I cannot say always, but generally it is a losing trade.

Of course you mean it is a losing trade at the rate and the expense at which it is now carried on?—At the costs and charges which fall on the Woollens, undoubtedly it is.

Would not the uncertainty of convoy attach to ships of Private Merchants as well as to those taken up by the Company?—Certainly.

Do you not conceive that if the trade between India and England were thrown open, the great increase of buyers abroad and sellers at home would enhance the cost of goods in India, and lower the selling prices of them in England, to the general disadvantage of all persons engaged in the trade?—From the eagerness of speculation I believe it would at first, but the heavy losses that would arise would check that spirit.

Do you conceive that in the case of an open trade, individuals could be prevented from sending ships and goods from the British Settlements in India, to various other parts of the world besides Great Britain?—If they conceived it to be their interest so to do, they certainly would find the means to do it.

What do you suppose to be the aggregate rate per cent. of all the commercial charges in Bengal upon the Company's investment out and home?—I am not prepared at present to answer that question.

Taking the whole of the costs and charges of the Company's Commerce in Bengal and the costs and charges of the trade of individuals there, together with the quality of the goods purchased, which trade do you suppose to be done upon the most advantageous terms?—Most assuredly the Company's; because I found that the advantages of my own trade were not equal to those of the Company's, and I believe I carried on my own trade fully as economically and advantageously as any Private Merchant.

Mr. Bebb.

Do you recollect the periods settled in the Charter Parties of the Company's regular Ships, as a favourable season for commencing and ending the dispatch of those Ships?—For the regular Ships the commencement is varied a little; it has sometimes I believe been as early as the 1st, and sometimes as late as the 15th of November, but generally about the 10th, and the end of the time has been from the 1st to, I think, the 10th or 15th of March, generally the 10th of March.

Do not the inconveniences suffered in the manner of loading and dispatching the extra Ships relate almost entirely to a time of war?—Certainly they are greatly aggravated by a time of war, and if the extra Ships were taken up so as to sail from this country at the most favourable times of the year, they would return, under common circumstances, at the most favourable time of the year from India in time of peace.

Do you know any instances in which Merchants have paid forfeit for the tonnage which they had engaged from the Company and had not occupied?—Whilst I was in Bengal there was one instance, and I believe only one, in which the forfeit was exacted, from the House of Cockerill, Trail & Co. and a degree of strictness was used towards them, because it was believed by the Members of the Board of Trade that they had acted incorrectly or improperly, by diverting to some other channel the goods for which they had required tonnage.

What is your opinion of the effects and the expediency of navigating ships from India to England by Lascars?—The ships are less equal to defence against an enemy, and the Lascars are less capable of enduring severe weather in cold climates; and a shocking mortality has occurred in the country ships, I believe mainly attributable to the want of proper clothing and proper lodging and a heartening diet for the Lascars: on this subject there is an Essay written by Dr. Hunter of Bengal, which was published in 1804, which is deserving of attention. I understand the Lascars on their arrival in this country are extremely licentious and dissolute, and I have understood very frequently quit their ships to beg about the streets without being under any necessity.

(No. 10.)

LETTER from John Bebb, Esquire, to the Chairman of the Committee, dated 26th May, 1809; in explanation of his Evidence of the 20th.

Sir,

ON the question being asked me on Saturday last, whether there were any extra Ships in Bengal in December 1805, I replied I could not then say, but that I could easily state by reference to the Records at the India House; I have since referred to the Records, and I find that the Carmarthen, laden with 632 tons of goods, and General Stuart 642 tons, sailed from Bengal for England the 2d December 1805.

I find also the under-mentioned ships were taken up to sail from Gravesend, in the year 1805; viz.

Comet	13th March.
Glory, Northampton, Sarah Christiana, Union, Sir Wm Pulteney	13th May.

The Comet was in the first instance put under the orders of Admiral Troubridge, on the 20th April, but not arriving at Portsmouth in time to proceed with the Admiral, was afterwards detained there until the 17th July, and, with the other above-named ships, was at the instance of His Majesty's Ministers, employed to carry His Majesty's troops to the Cape, for the reduction of that Colony; and had it not been for this circumstance, these ships would in the usual course of the voyage have been in Bengal before the month of December.

The further under-mentioned extra Ships were also sent to India in 1805, and ordered to sail from Gravesend, as follows:

Retreat, Tigris	13th March.
Ann	30th May.
Diana	13th D^o^
Euphrates, Northumberland	28th June.

and arrived at their respective destinations as follows; viz.

Retreat	Bombay	11th August 1805.
Tigris	Madras	2d March 1806.
Ann	D^o^	2d March.
Diana	D^o^	11th February.
Euphrates	P. W. Island	1st June.
Northumberland	D^o^	29th May.

The

The Tigris was in the first instance put under the orders of Admiral Troubridge on the 20th April, but not arriving at Portsmouth in time to proceed with the Admiral, was subsequently detained there until the 17th July, on which day she sailed from thence with the Ann for Falmouth and Cork, and proceeded with the Expedition against the Cape to Madeira, their port of destination, where they remained 18 days.

The Diana was put under the orders of His Majesty's Ship Belliqueux on the 8th July at Portsmouth, and proceeded with that ship to Falmouth and Cork, from the latter of which she was to have sailed with the Expedition against the Cape on the 31st August, but meeting with an accident was under the necessity of returning to Portsmouth for repairs, from whence she again sailed for India on 27th September following.

The Euphrates and Northumberland proceeded from Portsmouth to Cork, and from thence with the Expedition to Madeira, and afterwards to St. Helena, their port of destination.

I request you will have the goodness to lay this Letter before the Committee, as my answer to the question I was unprepared to reply to on Saturday.

I have the honor to be, Sir,

East India House, Your most obedient servant,

26th May, 1809. *John Bebb.*

Right Honourable Sir J. Anstruther, Bart.
Chairman of the East India Committee.

(No. 11.)

Jovis, 25° die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Woolmore,* called in, and examined.

DID you formerly command one of the Company's regular Ships?—Yes. *Mr. Woolmore.*

Did you likewise command a ship in the country trade in India?—Yes.

From your experience in the navigation of ships in Europe and ships in India, state your opinion of the comparative cheapness of Indian Ships navigated from India, and British Ships carrying on the commerce from India to Europe?—In answering that question generally, I must couple it with the particular practice at the time when I was more particularly acquainted with it, from the year 1800 to 1803. I am satisfied that the British Ship-owner could have sailed cheaper under the same circumstance than a Country Ship-owner.

Do you mean to speak of British Ships generally, or to distinguish between the Company's regular Ships and other class of British Ships?—I mean to speak of every kind of ship under equal circumstances with each other. I mean to state that if I took a regular Company's Ship, built and fitted out in India or in England, that I would, under the same circumstances at that time, have built a British Ship and navigated her cheaper than I could have done an Indian Ship: the same observation applies to the two other distinct services; the regular 800 ton ship and the regular 550 ton ship. The first regular Ship I spoke of was a 1,200 ton ship.

Then I understand you to say that if you had had a house in India and a house in Europe, and had been offered by the East India Company to fit out an India Ship under precisely the same circumstances and regulations, either in India or in England, as you might think fit, that you would have preferred fitting her out from England as the cheapest?—Exactly so.

Do you mean to say that it follows from thence that English-built Ships may be freighted at a lower rate in the India trade than India-built Ships?—It occurred to me at that time, from the calculations that I then made, that I could sail a British Ship cheaper in general than a Country Ship.

State your opinion of the expediency and the effect of employing Lascars, in navigation between India and Europe, in substitution for European Seamen?—I very much doubt whether, in a general system, as employed in our ships, they are an actual saving or not. I am satisfied that the Insurance upon a ship and cargo under such circumstances would be greater than with the Europeans. Taking the expenses attached to Lascars and the expenses attached to Europeans, I very much doubt whether any saving can be made by the employment of Lascars, compared with Europeans, in the navigation from India to Europe.

What is your opinion with respect to the efficiency of those two classes of Sailors?—I think that a ship which could be navigated with 50 Europeans, ought to have in proportion from 80 to 90 Lascars: the superior class of Indian Lascars will not come to Europe, and in times of danger, and when particular exertion is requisite, I think 80 or 90 Lascars would not be equal to 50 Europeans.

Mr. Woolmore.

In very perilous circumstances in the European Seas, can you get Lascars at all to exert themselves as the occasion requires?—Certainly not.

What do you think as to the effect of navigating to Europe upon the constitutions of Lascars, and the proportion of mortality produced by it among them?—I have no exact calculation to answer that question, but, generally speaking, I have always understood from the Commanders of mine who have had the Lascars, that the moment they have come into cold weather that they have, generally speaking, been very useless and sickly, and required very great attention in themselves to keep them to do their duty. I have been particularly desirous to afford them every comfort, by clothing and nourishing them in every way to make them useful.

Can you speak to the condition of the Lascars whilst they remain in this country?—I have found them ranging about the streets apparently in very distressed situations, arising very much from their connection with the lower order of women at the eastern part of the town. I have found them to have all the same propensities the British sailors have, excepting their insolence; but they appear to have much more of that now from their intercourse with England than they formerly had, which I believe to arise from their connection with our women.

From your acquaintance with Indian manners, do you suppose that this intimacy of Lascars with European women derogates from the respect that those natives of India are otherwise accustomed to pay to Europeans?—I certainly think it has.

From your acquaintance with the trade of India, what is your opinion of the practicability of greatly extending the sale of British manufactures there?—I have not been in India these last 16 or 17 years to be capable of judging of that question in its extended view; but if I may judge from the state of the markets in India for European goods at the present time, it is so over-stocked, that taking the average prices of all the European goods, they will hardly bear at present any profit beyond the freight, insurance, and expenses attached to them:—I mean in short to say, that the exportation is at present equal to the demand.

Do you think that if the price of European goods could by any means be considerably reduced in India, the demand would increase in proportion?—I should rather think not, as far as my judgment goes; at the same time I am not acquainted with the interior of the country so as to be able to form a correct judgment how far the sale of any particular articles might be extended, from being at a low price.

From your degree of acquaintance with the people and manners in India, do you think it probable that the consumption of our manufactures, and the use of articles fashionable among us, could be carried to any great extent?—I should think not.

Of these European articles that are now carried from England to India, is not a large proportion sent in the privilege of the Commanders and Officers of the ships employed by the Company?—I should think they are; but I do not know what trade has been to Europe independent of the Company's ships.

How far, in your judgment, is it practicable for this country to maintain a competition with America, and the nations of foreign Europe, in the trade from India to Europe and America?—As far as the shipping department goes, namely, as to freight, I am in very great doubt even in time of peace whether we could sail so cheap as they do, even under the same circumstances as to regulation; in war certainly not, because their wages, insurance and out-fits; generally must be cheaper than ours.

What is your opinion of the class of ships fittest to be used between Europe and India, in carrying on the Indian trade?—I should think the class of ships from 500 to 550 tons would be the cheapest navigated, upon the principle of the superior West India ships. I am now speaking particularly as to the trade to Bengal.

Do you include, in this answer, security as well as cheapness and expedition?—I do include security, as far as it respects every thing but war.

In what situation were you in India?—A Captain and part Owner of a ship of about 700 tons, or from 650 to 700 tons, trading from port to port in India and China.

Were you concerned, to any considerable degree, in the commerce of exporting from India to Europe, or importing from Europe to India?—During the time I commanded that ship, not at all.

Did you continue to command that ship till you left India?—I did; and I left India in 1787.

At that time, there was no commerce, I believe, open to the Merchants, either of India or of this country, between India and England?—I believe not.

Did you reside at all in the interior of India?—Not at all.

Have you much acquaintance with the manners or habits of the people in the interior of India?—Certainly not in the interior, only upon the coast.

Then from your own knowledge of the habits of the people in the interior of that Country, you cannot speak about the practicability of extending the sale of European exports, supposing the price considerably reduced?—Certainly not.

Are you sufficiently acquainted with the products of the interior of India, to be able to give an opinion respecting the possibility of increasing the import of raw commodities into this country, supposing they could be brought at a lower rate of freight than they now are?—I am certainly not acquainted, from local information, of any of the raw materials that may be produced in the interior of India; but from some observation in this country of the raw material of Hemp that has been brought here, I should think that that might, upon low freight, be brought here with advantage.

Have

Mr. Woolmore.

Have you ever used any of the Sunn-hemp?—Yes.

Are you acquainted with the nature of the material?—Yes.

Do you think it could be made use of as a substitute for Hemp?—Yes, decidedly.

Have you had occasion to make any comparisons between it and Hemp?—I have.

Do you recollect the result of those comparisons?—I think that the Sunn-hemp will generally bear the proportion of from 70 to 85 or 90.

Does not some of the Sunn-hemp bear a much nearer proportion to Hemp?—It varies very much, and I think has latterly been improving; some of it has borne more or equal to the best Hemp.

I believe you either are now or have been a considerable Owner of India shipping?—I have been, but I am now a very small Owner of India shipping; I have only one left.

Supposing you were at liberty to build and navigate your ship in your own way as a Merchant, either in India or in Europe, could you not sail that ship cheaper than you can do under the regulations of the East India Company?—I should think so.

You once, I believe, were a considerable Owner of extra shipping?—I had between 34 and £.35,000 in them.

In the year 1801 the East India Company entered into an understanding with the Owners, Merchants, and Traders, to provide them with shipping at a moderate rate, to sail at fixed periods, and to leave India during the fair-weather season: Have those agreements or understandings been complied with by the East India Company?—I should think not.

Were the regulations of the East India Company, and the mode in which they employed those ships an inconvenience to the Owners of those ships?—In the manner in which they were carried into execution, they certainly were; as far as respects myself, certainly.

What were the inconveniences that you say the Ship-owners felt, from the mode in which the Company employed the ships?—The inconveniences were their being employed in some cases to political purposes, when I expected, as a Ship-owner, that they would have been simply, except in cases of extreme necessity, applied to bringing the trade only. There was another inconvenience which I suffered, that the cargo in India was not kept within its dimensions.

From the mode in which those ships were employed, were you able, in the course of a given number of years, to make the same number of voyages, out and home, as you would have been if the ships had been entirely at your own disposal?—Certainly not.

Did not that necessarily either diminish your profit, if you had hired your ship for a given number of years, or increase your demand for freight, supposing you to have been about to make an agreement for hiring your ship for a given time?—It certainly would have been the means of my increasing my freight, if I had had to tender ships for the same employ again.

Did not the detention of the ship in India on her outward voyage increase the expense to you the Ship-owner?—The detention in India being paid by the East India Company, did not injure me as a Ship-owner for a certain period; but beyond a certain period, the allowance that the Company made me would not have answered the expenses; at the same time, these increased the freight generally.

Did those ships generally sail either from India or Europe at the proper season?—I believe, generally, they have sailed at all times of the year.

When the ships sail either from India or England at what is called out of season, does not that necessarily increase the expense of tear and wear, and the risk to the Ship-owners?—No doubt it does.

If you had been to employ your own ship, would not you have avoided that expense?—Certainly, without I had seen any profit that might arise which would have more than equalled it.

Supposing you to tender extra Ships to the Company now, would you not take all those circumstances into your consideration in the freight you would demand?—No doubt of it.

Those circumstances which you have mentioned as inconveniences to the Ship-owners, are they not also inconveniences to the Merchant Exporter from England to India, or from India to Europe?—I should think both these circumstances, with respect to the Merchant, must depend upon the price of the articles at the time they want to import or to export them; no doubt that the uncertainty of the sailing must be an injury to the Merchant.

Supposing you were a Merchant carrying on a trade of export and of import to and from India, would it not be a considerable convenience to your trade to be allowed to load your ship in your own way, and sail her at your own time, and under your own controul?—I should certainly think so.

I mean it as compared with the uncertainty of sailing of the ships under the controul of the East India Company, and the regulations which they have established?—Of course.

Would it be impossible to form any regulation or any system for the care and protection of Lascars while they remain in this country?—I should very much doubt if it was possible to take better care of them than they are now taken care of by the East India Company.

Is there not a great mortality of European seamen in the Bengal River during certain periods of the year?—Certainly, there is.

Mr. Woolmore. Whether do you think the European character most likely to suffer from the dissoluteness of a Lascar returning to India, or the dissoluteness of an English Sailor in the streets of India?—I think in these two extreme cases that they are very much in the same state; but I think we keep our Europeans more on board ship in India than the Lascars are kept here, and therefore the circumstances do not apply exactly.

You said you reckoned ships for the Indian trade the best fitted up in the style of the superior West Indiamen?—I think so. I meant as to cheapness of freight as well as to general security that such ships are fully equal to give security in every respect, except fighting.

Whether the Company's extra shipping is now fitted out in the manner the superior class of West India shipping is?—Yes, far beyond them.

In what respect?—I mean in their equipments as to stores generally; I mean, generally, that she is fitted out at more expense than a West Indiaman.

Does not that extra fitting enhance the freight very considerably?—Certainly; there is a general security considered in consequence of that.

Supposing you, as a Merchant, or as a Ship-owner, looking to your own interest and your own profit only, and trading to and from India, would you employ a ship which you have described as superior, a West Indiaman, or would you build and employ ships like the extra ships of the East India Company?—The superior class of West Indiamen, and the East India Company's extra ship, I consider to be the same as to the ship; but the extravagant out-fit attached to those ships, their being docked when they come home, frequently unnecessarily, in my opinion, is one of the great causes of the expense of their freight; indeed it is the principal cause of it, and I consider that the expense of freight of those ships is occasioned first by the foregoing causes; secondly, by the attachment to regulation; and thirdly, by the cargoes in India not being properly compressed, so as that they can bring a sufficiency of tonnage home.

The Merchants have stated that the Company have not afforded them the facilities which they had expected for themselves from the regulations of 1801; do you know any thing how far the Merchants' complaints upon that head are well or ill founded?—I think they may have had reason to complain of the ships being applied to political purposes; and I think that last year it struck me particularly, that the extra Ships did not go out so early as they ought to have done, if the Merchants applied for shipments in proper time.

You said, I think, that as far as you knew, the British commodities were not now exported to any considerable profit?—Not with any considerable profit beyond the price of freight, insurance, and interest of money.

Of course you mean the present rate of freight?—I mean merely the outward freight.

Do you think it is possible, with any facility that could be given to the shipping, that the European commodities could be supplied to India so much at an under rate as to very much increase their consumption?—From my limited intercourse with India, I very much doubt their being increased.

(No. 12.)

Sabbati, 27° die Maii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *John Woolmore*, again called in.

Mr. *Woolmore.* I beg to state that I am properly called a Ship-owner, and not a Merchant.

You have stated the inconveniences experienced with respect to the Company's extra Ships as to times of sailing, detention, &c. Do you not think that if the trade was left entirely free, that those inconveniences would be experienced in a certain degree by individuals during such a war as we are now engaged in?—They might in a small degree, but I should not think in any serious degree, that a Merchant might always have it in his power to connect the time of sailing of the ship very much agreeable to his own wishes, except in cases of extreme accident.

Would they not be obliged to wait for convoys, as the Company's Ships are?—They might sometimes; but I conceive that I could sail without a convoy.

Are you not aware that the law now prohibits that?—I understand that you may go without convoy or with convoy by a license of Government: as the convoys are generally appointed at a particular period of the year, between the months of January, the latter end of December, and the months of March, April and May, that I could in the month of September previous to that or even in December, prepare my ship under my own management, so as to get away either with the January, March, or May convoy.

With respect to convoys from India, would you not be subject to the same regulations as the Company's Ships?—If I was obliged to take them, certainly.

With

Mr. Woolmore.

With respect to the departure of ships either from England or India, must it not depend upon their completing their cargoes, which is always liable to uncertainty when a ship puts up for freight?—Certainly, I conceive under such circumstances, that the Merchants provide their freight agreeable to the time that the ship is intended to sail; that is the case with West India Merchants. The season of ships for Jamaica, the individuals provide their cargoes at a certain period of the year, and they are ready for the ships when they arrive, and I suppose that would be the case here; the Private Merchant, if he was aware of the ships coming, he would provide his cargo ready.

In point of fact, do you not know that West India Ships have to wait both at ports in England and ports in the West Indies, for the completion of their cargoes, after the time fixed for their sailing?—Generally speaking, in the seasons of the year the ships do not wait: the ships that I am most acquainted with in the West India service, they are full freighted as fast as they arrive and can take it in.

You have spoken of the practicability of making the number of voyages of a ship in the Indian trade more than they are at present under the Company's regulations, and the navigation to and from India being regulated by seasons which are fixed in their own nature; how far does this appear to be practicable?—I see no impracticability in it, provided the ship sets out at first in her proper season, and is dispatched comparatively from India in the same manner; that is, if I set out in January 1809, I shall without diversion upon political service in all probability arrive in Bengal, allowing a full passage, at the end of May or the middle of June, allowing 50 days, which the Company do, for our detention in loading there, which I think is full sufficient; and I sail again even in the middle of October, I shall be at home again in all March; I could then with great ease get my ship away in June, and I should be at Bengal again in November, and be able again to sail in all February and be home again in July or August; then I should dock my ship, and allow myself to be cleared in August and September; I should have October, November, and December to dock my ship, fit her, and go out again, that is making two complete voyages with great ease in the three years, and my ship is completely prepared to go out on a third. The idea under which I tendered the three first extra Ships to the East India Company at the low priced freight of from £. 13 to £. 13 10*s.* per ton, was under the impression that I should completely perform what I have stated.

You reckon on your first voyage to sail from Bengal in October; are you not aware that goods from the interior for exportation cannot be received in Calcutta so as to be loaded at that early season of the year, and that if a ship is loaded in October, it must be with goods which have lain a season in Calcutta, at an expense and loss of interest, &c.?—I am not acquainted with that circumstance; but I was going to add, that the impression upon my mind when the Bensley first went out from England in the latter end of May, that the same result would have arisen to my performing the two voyages and being ready for the third at the end of the three years, which might obviate, and I believe would obviate the difficulty arising from loading in Bengal so as to come away early in October.

In what space of time have your extra Ships performed two voyages, as they have been managed by the Company?—From the beginning of the first voyage to their going out again upon the third voyage, I think four years; but I will send to the Committee the stated times.

You have spoken of the delay and loss occasioned to the ships hired by the Company by detaining them for political purposes; is there not an allowance made for those detentions in the terms of freight; and if ships were to go without any restriction of this sort would not the rate of freight be cheaper?—The rate of freight, in the particular instance that I am speaking of, would not have been cheaper than it was, but it would have been dearer if I had not had an impression that these ships would not but in extreme cases have been diverted to any political purpose. The demurrage allowed by the Company does not apply in many cases to cover expense to the Owners, and in very few circumstances are they a complete compensation, and in other circumstances very far from adequate. The first point of elucidation I mean to apply to, is that I conceive in the particular case I am alluding to, that the East India Company paid me I suppose about six days demurrage, which cost me a loss in the first instance of fourteen days, and in the second instance a loss of at least a month. I will state the case: the Sir William Bensley that was to have sailed in May, sailed in June, she was ordered to call at the Cape either with Soldiers or to take away Soldiers, or both; she was there according to the best of my recollection 10 or 12 days or a fortnight; the consequence of going into the Cape I consider as a loss of three days, the coming out again to the same situation a loss of two days; the Company would pay for the intermediate nine days' demurrage of the fourteen, but I consider the consequence of her going to the Cape threw me backward in my arrival in the Bay of Bengal, so late as to have lost the south-west monsoon and to occasion me to lengthen my passage between England and Bengal, at least from twenty-five days to a month, for which demurrage is not allowed.

In your computation of the time in which you could perform two or three voyages between India and England, do you make allowance for the casualties which are unavoidable in any given space of time in that navigation?—Certainly I do, because I could I think, by the sailing at any of these periods of the year, almost determine, from my practice in navigation, what those casualties would be.

Are not the Company's extra ships taken up by contract, by open competition?—They are.

Mr. Woolmore.

Is it not optional for every Owner to tender at such rate of freight as he thinks fit?—Certainly, but in the instance that I allude to when I first began, the regulations of the out-fit of those ships I think was not promulgated. I only think so because I was disappointed in the impression which I had entertained of the intention of those ships, that they would not have been stored exactly and fitted as they were, nor diverted to political purposes, except in extreme necessity, which was the occasion of the low rate of freight at which I tendered, and which was the lowest rate of freight at which that class of ships was taken.

Whether in the terms and conditions published by the Court of Directors as the ground on which tenders were to be made, the manner of storing those Ships was not expressly declared?—I think in that instance that though the terms and conditions where the schedule containing the quantity of stores was not applied to them, and though the terms I believe expressed that the Company might divert them to political purposes, yet the impression I received from my general conversation with some of the Directors and parts of the Committee of Shipping, was that those ships would not be diverted to political purposes but in the most extreme necessity.

Did not the Charter Party contain an express stipulation that the ship should be liable to be employed on political services?—Certainly.

You complained of the out-fit of the extra ships employed by the Company as expensive, was not that known at the time of your tendering the rate of freight?—No, it was not. I have stated that the Schedule applying to the out-fit was not arranged at the time; if it had been arranged, I could not have been disappointed.

But generally speaking, is not the manner of fitting out the ships of the Company known before the tenders of freight are made?—In every instance that has come within my recollection since, it is; but this was a new thing.

Does not the expensive mode of fitting out the Company's ships, add to the security of the cargo from damage and capture?—Not in all cases; an unnecessary out-fit, I cannot conceive, can add to the security of the cargo; as to the fitting and arming, there is no doubt that it reduces the price of insurance, and gives a public confidence in its security.

Is it your opinion that the ships hired by the Company, regular and extra, are sufficiently paid in point of freight?— When I first entered into it, yes, perfectly; now certainly not; they are, I may say, soiled by the patronage that is attached to them.

Explain what you mean by patronage?—I mean that the individuals who have been brought up in the service, engage their friends to hold shares of the ships, for which they really do not receive interest for their money, with a view of employing them in the commands.

From your acquaintance with the trade of India from port to port, is it your opinion that the different marts in the Indian seas have been thoroughly explored by the British Navigators in India?—I should really think they have; I know I explored a great many myself, and naturally suppose that the same has been applied by other people as well as myself.

Sir William Bensley's first Voyage	REMARKS.
This ship was originally ordered afloat in May 1802, bound to Bengal direct, and to be in the Downs 2d June 1802.	
I requested to be permitted to bring the ship afloat with some ships that were to be in the Downs fourteen days before that time, which was granted, on my agreeing to stay 14 days longer than usual in India before I claimed demurrage.	The cause for this request was, to save the south-west monsoon up the Bay of Bengal.
A few days before my time for sailing from Gravesend, I was ordered to the Cape, and on the 18th May (in writing) to prepare water and provisions, &c. for the conveying 90 troops from the Cape to India.	The expense I incurred by getting the ship ready, will shew my idea of the value of time at that period, but which the subsequent act of the Court rendered nugatory; on settling the freight account of that voyage, three days demurrage was deducted from my accounts, in consequence of this agreement, the ship having passed through the Downs three days before the 2d June.
The water, &c. was sent from London, and the ship sailed on the 26th for the Downs, with a foul wind at N. E. (although fair from thence for India,) and actually passed through on the 30th May at the *tail of a N. E.* wind, which had been blowing from the 20th May, the time I should have been there, if not detained for political service.	The Committee will here perceive, by my exertions in getting the water, &c. &c. on board, the continued idea of the value of time at that period.

On

The

Mr. Woolmore.

Sir William Rensley's 1st Voyage—*continued.*	REMARKS.
On the 27th August, the ship was in with the Cape Land, and was prevented getting into the Bay, by a hard gale of fair wind for India, until the 2d September.	The honourable Committee will please to compare this with my statement, relating to the inadequacy of demurrage.
She sailed again on the 14th September, but did not get clear to sea until the 17th, the difference in time being *twenty-one days.*	The honourable Company paid me twelve days demurrage for detention by calling at the Cape.
She arrived at Bengal on the 25th November, having been six months, wanting five days, on her passage from the Downs; a ship which sailed from the Downs the 18th May, arrived at Madras the 25th September; and had not my ship been detained on that political service, I will venture to assert the Bensley would have been in Bengal the first week in October.	I therefore have no hesitation in saying I lost fifty days wages, provisions, and expenses, from the ship being ordered on that political service, for which I was paid *twelve days.*

Sir William Bensley's second Voyage.	REMARKS.
This ship arrived at Portsmouth 8th February 1804; on the 13th the first convoy sailed, and this ship was not permitted, but on the 20th sailed for Plymouth to join some other convoy, from which place she sailed on the 26th February *at the tail of a fair wind,* and arrived at Madeira on the 30th March.	The Fleet that sailed the 13th February passed Madeira 22d February, I therefore lost thirty six-days in my passage to Madeira, in consequence of this detention, and was paid ten days demurrage for detention at Portsmouth and Plymouth. The honourable Committee will please to compare this with my statement respecting the inadequacy of demurrage.
Arrived at Madras outward in July, and at Bengal 30th August 1804; sailed from Bengal on her homeward voyage 28th January 1805, arrived at Madras 12th February, sailed again the 9th March, and arrived in England in September 1805. When the cargo was cleared, I inclosed my concern in this ship, but I find she sailed again on her third voyage the 4th March 1806, arrived back in July 1807, and sailed again on her fourth voyage 15th April 1808.	This ship, from the commencement of her first to the commencement of her fourth voyage, was five years ten months and a half. If the honourable Committee will please to compare this with my statement, they will find the average to be as I stated, nearly two years a voyage, instead of two voyages in three years.

(No. 13.)

Jovis, 1° die Junii 1809.

Sir JOHN ANSTRUTHER, Baronet, in the Chair.

Mr. *Grant Allen,* called in, and examined.

Mr. Allen.

STATE, in as particular a manner as you can, the rate of premium of insurance paid on single ships from India, ship or ships, Company's regular ships, Company's extra ships, and Indian ships?—Understanding that these questions would be put to me, I have put down on paper an answer to them as clearly as I possibly could. I deliver in this paper.

The Paper put in.

RATES OF INSURANCE FROM BENGAL TO ENGLAND.

On a Company's regular ship - -	On goods £.7. per cent. on the ship, 7 guineas per cent.
On "ship or ships," Company's regular ships -	D° - - - D° - - -
On a Company's extra ship - -	On the ship, 9 Guineas per cent. to return £.1 per cent. for convoy to St. Helena, and £.1 per cent. more for convoy from St. Helena to England. On goods, £.9. per cent. to return 19 *s.* and 19 *s.* per cent. for convoy as above.
On Company's extra "ship or ships," - -	D° - - - D° - - - D° - -

Mr. Allen.

Rates of Insurance from Bengal to England—*continued.*

On an Indian ship - - -	15 Guineas per cent. to return £.2½ per cent. for convoy to St. Helena, and £.2½ per cent. more for D° from thence to England.
On Indian "ship or ships," - - - -	D° - - - D° - - - D° - -
On "ship or ships" generally -	15 Guineas per cent. to return £.8 per cent. for regular ships, or £.6 per cent. for extra ships, and £.1, and £.1 per cent. more for convoy as above, or £.2½ per cent. and £.2½ per cent. for Indian ships, if with convoy as above.

By insuring on "ship or ships" generally, and afterwards getting a return for the goods being in regular Ships, } A loss is sustained of 15 per cent.

Should there be a short interest on the sum insured, a further loss is sustained of 10 per cent. on the amount of the short interest.

N. B. In case of capture or total loss, there are no Returns made, consequently the difference between the premium of 15 guineas per cent. on "ship or ships" generally, and £.7 per cent. the premium on regular ships, would be a loss of £.8. 15*s.* per cent.

As it appears that by insuring on ship or ships generally, the premium is much higher than by insuring on specific ships, and the return, in case of loss, proportionably less, what is the method the Merchants take to cover themselves from this excess of loss in such cases?—If I have £.100 to insure from India, and the premium is £.7 per cent. I value my goods in the Policy at £.100. In that case, if the ship is totally lost or captured, I recover net £.93. If I am obliged to give fifteen guineas per cent. I must value my goods higher, in order to save myself in case of loss, as I have no return of the fifteen guineas; I therefore value my goods, say at £.125 and then in case of loss I recover net £.105. 6*s.* 3*d.* The result of this is, that in case of loss I save myself; but if the goods arrive, I have paid more premium than otherwise I should have done upon a single ship.

(No. 14.)

Mr. Bell.

Mr. *William Bell*, called in, and examined.

YOU are I believe a Merchant and Underwriter?—Yes.

The Committee wish to receive from you information respecting the rates of premium on insurances from India to England, in all the different modes in which it is done by particular ships of the Company, regular ships, extra ships, on specific ships, on ship or ships, and on Indian ships?—From India to Europe, we give seven per cent.

Mr. Bell was shewn the paper which had been put in this morning by Mr. Allen, and said those were the premiums that had been given for this season, and for the two or three seasons last past.

(No. 15.)

SIR,

THE Evidence given before the Committee of the Houſe of Commons, relative to the conduct of the Eaſt India Company towards the Private Traders to and from India, having been laid before the Court of Directors, they have felt themſelves called upon to make certain OBSERVATIONS upon part of that Evidence: And those Obſervations are now, by their deſire, tranſmitted to you, with a request that you will be pleaſed to lay the ſame before the Committee of the Houſe.

I have the honour to be,

Eaſt India Houſe,
24 January 1810.

Sir,
Your moſt obedient humble Servant,
W. Ramſay,
Sec^y.

To Sir John Anſtruther, Bart.
Chairman of the Select Committee of the
Honble Houſe of Commons, ſitting on
Eaſt India Affairs.

No. 1.

OBSERVATIONS on the Evidence given before the Committee of the Houſe of Commons, appointed for the Conſideration of India Affairs, on the ſubject of PRIVATE TRADE with *India*.

THE Merchants complain, that the Company have not afforded them the needful facilities for enabling them to carry on their trading concerns with the greateſt poſſible advantage. The ſubſtance of their complaints may be comprized under the following general heads:

1ſt. That the Company have not at all times been prepared to afford them Tonnage, either here or in India, at the periods of its being wanted.

2d. That they are obligated to ſpecify, by a given time, the quantity of Tonnage they may require in each ſeaſon, which time, as it regards the Exports from India, is too early to admit of their calculating, with any reaſonable degree of certainty, the extent of what they may have occaſion for.

3d. That from not knowing the ſhips on which their goods are to be conveyed, they incur additional expenſes in effecting their Inſurances.

4th. That the rates of freight are not only burthenſome, but the ſhips are diſpatched, both outward and homeward, at unſeaſonable periods of the year.

5th. That if they were permitted to employ their own India-built ſhips to lade their goods in their own way, and to diſpatch them at the periods that might be beſt ſuited to their own convenience, they ſhould be enabled to extend the Imports of Britiſh produce and manufacture, and bring home the raw materials of India in increaſed quantities.

Upon theſe Complaints, and the Evidence that has been adduced in their ſupport before the Honourable Committee of the Houſe of Commons appointed for the conſideration of Eaſt India Affairs, the Chairman and Deputy Chairman of the Eaſt India Company, in behalf of the Court of Directors of the ſaid Company, take leave to offer the following Obſervations and Remarks.

No. 1.
Obſervations on Evidence relating to Private Trade with India.

TONNAGE NOT AFFORDED WHEN REQUIRED.

IN reply to the repreſentation, that the Company, in ſome inſtances, have not been prepared to afford Tonnage at the period when it was required, we are ready to admit that the Complaint may not be altogether unfounded; but if the Merchants mean to infer that this has been the reſult of premeditation or deſign on the part of the Company, we moſt decidedly diſclaim the imputation.

We are not diſpoſed to convey our ſentiments in the language of aſperity, but it is impoſſible to avoid remarking, that, from the very moment of paſſing the Charter Act of 1793 to the preſent period, the Merchants have never been ſatisfied either with the indulgences as originally granted them by the Act, or with thoſe that have been gratuitouſly extended to them in various ſubſequent periods.

By the terms of the Act, they were to be furniſhed with Tonnage at ſpecific rates of freight, whether the Company were able to obtain it at thoſe rates or not. After a ſeries of the moſt indefatigable exertions, with a view to eſtabliſh a permanent rate of freight upon the loweſt poſſible ſcale, we were unable to prevail on the Owners to accept of lower terms than £. 21. 10*s.* per ton for Bombay, and £. 23. 10*s.* per ton for Coaſt and Bay, as a Peace freight, to which was to be added in time of War, or preparation for War, ſuch additional expenſes as ſhould be actually incurred.

The terms upon which we were obligated to ſupply the Merchants was limited to £. 5. per ton outward, and £. 15. per ton homeward, in time of Peace, which in War was to be encreaſed in proportion to the additional rates paid by the Company.

Under this arrangement the Company were ſubject to a loſs in each year of £. 1. 10. per ton from Bombay, and £. 3. 10. per ton from Bengal in time of Peace, with a further proportionate loſs in time of War, excluſive of the charges ariſing from the Iron Kentlidge and Demorage.

With this advantage in their favour, the Merchants were not ſatisfied. It was urged, that the Company's ſhips, under preſſing exigencies, were ſubject to be diverted to political purpoſes, whereby the Merchants were liable to ſuffer inconveniences and diſappointments. To obviate this objection, the Company undertook to charter extra ſhips, for the purpoſe of their being more immediately appropriated to the uſe of the Private Traders. The Merchants were ſtill diſcontented. They looked to other objects. They complained that the rate of freight was a check to their exertions; and it was hinted, that if the Company would further reviſe their Naval Syſtem, and enter into a permanent engagement to charter ſhips for a given number of voyages, ſay ſix or eight inſtead of four, as had been the former practice; and alſo condition that theſe veſſels ſhould be kept conſtantly employed in paſſing and repaſſing between the two Countries without any intermiſſion, the Merchants of this Country, as well as of India, would build ſhips, and tender them upon reduced terms. The Company liſtened to this ſuggeſtion, and Advertiſements were iſſued both here and in India, inviting tenders accordingly. In this Country ſome offers were made and accepted; but in India (notwithſtanding all that has been ſaid about Indian ſhipping) not a ſingle propoſal was received. For a detailed account of the principles and views by which the Company were governed in forming theſe arrangements, we take leave to refer to the paragraphs that were ſubmitted to the conſideration of the Board of Commiſſioners for the Affairs of India, under date the 15th February 1802, which are already before the Committee *. From this document it will be ſeen, that no effort has been wanting on the part of the Company to afford the Private Traders every accommodation that was in their power to beſtow, or that the Merchants could with reaſon or propriety expect.

That the Company have not at all times and under all circumſtances been able to effect the object, not leſs of their own than the Merchants wiſhes, will not, when conſidered in combination with the ſingular events that have occurred during the laſt ten or twelve years, be thought extraordinary. War has always an unfavourable influence upon the operations of Commerce, and during its continuation the best concerted plans are liable to be deranged by exigencies as little to be foreſeen as avoided.

In the particular inſtance on which ſo much ſtreſs is laid, that of there being no extra ſhipping in India in the proper ſeaſon for diſpatch in 1805, by which the Merchants aſſert they were compelled to lade their goods upon the Company's regular ſhipping at an enhanced rate of freight, we beg to obſerve, that in ſtating the fact, the Merchants ought at the ſame time to have adverted to the cauſe. It was within their knowledge, that the Company had taken meaſures in due time for amply ſupplying their wants.

Not leſs than 14 ſhips of the burthen of 7,784 tons were engaged to be ready in this Country to receive goods between December 1804 and May 1805, all of which were calculated to arrive in India in due courſe. Of theſe fourteen (14) ſhips ſo taken up, three (3)

* Vide Appendix to the Proceedings of the Court of Directors from 21 May 1801 to 30 March 1802, reſpecting the Trade between India and Europe, No. 46, page 64, printed Papers.

only

only reached India in time for diſpatch in the fair ſeaſon, the remaining eleven (11) being placed under the orders of His Majeſty's Commodore Sir Home Popham, did not leave Cork till the 1ſt September 1805, and of theſe one (1) was diſabled in coming out of the harbour. At Madeira, ſix (6) of the others were ſelected by the Commodore to aid him in his expedition againſt the Cape of Good Hope, two (2) were diſpatched on a circuitous voyage to deliver King's ſtores at Saint Helena and Prince of Wales' Iſland, and the other two (2) were ſent forward to Bengal, where they arrived on the 2d March 1806. That the diſappointment occaſioned by the non-arrival of the ſhips in due ſeaſon might however be felt as lightly as poſſible, the Merchants were informed by the Board of Trade at Bengal, on the 13th December 1805, that ſuch as *choſe to avail themſelves of the offer, were at liberty to lade their goods upon the Company's regular ſhips appointed to ſail in February, on condition of paying the ſame rate of freight that was paid by the Company.*

"The Merchants were *compelled* to lade their goods on the regular ſhips of 1805, there being no extra ſhips at Calcutta at that time." Mr. Bazett, 11th May 1809.

The Merchants readily acceded to the propoſition, and ſo far from its being conſidered by them as a meaſure of compulſion, it will be found by a reference to their letters, that ſome of them went ſo far as to ſay they *preferred it as a matter of choice.** The Tonnage accepted on theſe terms exceeded the quantity the ſhips were in capacity to receive; upon which the Government readily allotted an additional ſhip, and conſented to give her the uſual portion of dead weight articles upon the Company's account, by which the Merchants had the advantage of bringing their *Fine Goods* upon the Company's regular ſhips, at the ſame rate of freight the Company paid for *Gruff Goods*. As we ſhall have occaſion to ſhew, under the head of Freight, the manner in which the Merchants were benefited by the conceſſion, it may be only neceſſary further to add in this place, that the delays occaſioned by the late arrivals of theſe ſhips in India, tended to produce ſimilar derangements as to their arriving home in time to be deſtined for the receipt of the Tonnage outward in an enſuing ſeaſon. From this circumſtance, the Company have been under the neceſſity of repeatedly engaging additional Tonnage both here and in India, for the Merchants' uſe, notwithſtanding they are under permanent engagements for extra Tonnage to an extent which, in the regular courſe of events, is fully equal to any probable demand.

INCONVENIENT PERIODS OF GIVING NOTICE OF THE TONNAGE REQUIRED.

2.—Upon the ſecond head, namely, that the Merchants are obligated to give notice at ſtated periods of the year, what Tonnage they ſhall require outward, and the ſame in India as to the Tonnage homeward, we reply, it is of the firſt importance that the Company ſhould be at a certainty on this head in due time, for enabling them to regulate their proviſion by the extent of the demand. We need not urge a ſtronger proof of this, than by obſerving, that in the firſt fourteen years after paſſing the Charter Act, out of the 42,000 tons directed to be provided, only 8,142 were occupied outward. If the remaining quantity had been kept over till the cloſe of the ſeaſon, in expectation of its being called for, the Company would have ſuſtained a loſs of upwards of £.235,000, calculating it at the rate it would have been charged to individuals. If it is objected to this, that the Company need not have provided Tonnage beyond the extent of the applications outward, we reply, the objection is not entitled to weight, as the Tonnage is ſtipulated to be ſupplied not only for *carrying out*, but for *bringing home* the goods of individuals. It fell ſhort outward, but it was conſiderably exceeded homeward after the firſt year, as will be evident from the Account ſtated in the margin. The Merchants ſtate, that although they are required by the Act to give notice of the Tonnage they may require outward as early as the 31ſt Auguſt, and to pay the freight by the 15th September, yet it has often happened, that Tonnage has not been allotted till the month of April or May following; and one inſtance is cited, where the goods were obliged to lie over for a ſubſequent ſeaſon. We have inveſtigated the circumſtances of this caſe, and find the facts to have been as follow: After the whole of the Tonnage concerns of the ſeaſons 1804-5 had been finally arranged, and the ſhips were nearly laden, an application was received from the Navy Board, ſignifying there was occaſion to ſend out a further quantity of ſtores for His Majeſty's Service in India. To effect this, it was judged neceſſary to take up two additional ſhips. It was then intimated to the Merchant Shippers, that if they had any goods to convey to India, they might have Tonnage on theſe ſhips. The Houſe of Bruce, Fawcett and Co. availed themſelves of the offer, and on the 18th of April aſked for 20 tons, which was granted them on the 24th, or within ſix days after it was applied for. On the 8th May they made a further application for 55 tons, which was alſo granted on the 22d, or fourteen days after. The freight upon the 20 tons was paid into the Company's Treaſury on the May, amounting to £.140. and the freight on the 55 tons, or £.385. on the June. It is probable theſe

Tonnage ſhipped by Individuals.

Outward.	Tons.	Homeward.	Tons.
1793-4	919	1794-5	2,424
4-5	40	5-6	6,817
5-6	31	6-7	4,190
6-7	252	7-8	3,727
7-8	- - -	8-9	14,679
8-9	374	9-1800	9,782
9-1800	196	1800-1	*14,348
1800-1	130	1-2	*14,862
1-2	536	2-3	*14,717
2-3	1,872	3-4	6,866
3-4	820	4-5	4,022
4-5	1,382	5-6	7,062
5-6	1,174	6-7	6,818
6-7	773	7-8	3,819

* Excluſive of Rice.

* Vide Letters from Meſſrs. W. R. Munro, Mr. Barnett & Scott, Wilſon & Co. (Bengal Board Trade Conſultations, 19th Dec. 1805.

goods

No 1. Observations on Evidence relating to Private Trade with India.

goods were ſhipped as faſt as they were obtained from the Tradeſmen by whom they were ſupplied, as it appears the ſhipping orders were granted in the following manner:

	Tons.	Feet.	
On the 26th June, for - - -	49	7	per Northumberland.
28th June - - - -	5	21	
3d July - - - -	3	19	
6th July - - - -	9	35	
8th July - - - -	—	8	
Total - - -	60	8	

We find no trace on the Company's Records, nor can we aſcertain by the *viva voce* teſtimony of our Officers at this diſtance of time (now upwards of four years, though Mr. Bazett called it a recent caſe, vide his Reply to Queſtion 21, put to him the 11th of May laſt), why the remainder of theſe goods were not ſhipped. It is ſaid on the part of Meſſrs. Bruce, Fawcett & Co. that a verbal communication was made to the perſon who tranſacts the executive part of their Shipping Concerns, by the Officer in the Company's Shipping Department, ſignifying that the quantity of Naval Stores that were intended for that ſhip, being more than was at firſt expected, would prevent the receipt of any further quantity of private goods. If this was the caſe, Meſſrs. Bruce & Co. had undoubtedly a fair claim to a reſtitution of the freight, and it would have been readily repaid upon a requeſt being made for that purpoſe. On the other hand, if the goods were not ſhipped becauſe they were not ready in time, the freight became forfeited; certain it is, that no application was made for a return of the freight. It is no leſs remarkable, that Meſſrs. Bruce & Co. who applied for and obtained Tonnage upon not only the firſt but alſo the ſecond fleet of the ſubſequent ſeaſon, ſhould not at one or both of thoſe periods have adverted to the circumſtance of thoſe goods that were remaining over from the former ſeaſon, and have either applied for an order to ſhip them by thoſe conveyances, or that the freight that was then in the Company's hands ſhould be conſidered as a part payment for the goods then to be ſhipped. No traces of any thing of the kind are to be met with till the 11th April 1806, when it appears, Meſſrs. Bruce, Fawcett & Co. in a memorial to the Committee of Shipping, brought the ſubject under notice. Upon the memorial being taken into conſideration, the Committee came to a Reſolution, that if it ſhould appear the facts were as ſtated by Meſſrs. Bruce & Co. the goods ſhould be ſhipped without any further charge. We preſume the needful explanations then took place, as we find the goods were ſhipped in April 1806, as ſtated by Mr. Bazett. It is not an unfair preſumption, that in the magnitude of the concerns of that Houſe, the buſineſs was for a time altogether loſt ſight of; but be this as it may, we ſee nothing that can be fairly charged upon the Company as a matter of complaint.

But whatever inconveniences might have occurred in the earlier periods of managing this branch of the Indian Trade, care has been taken to remedy the like in future, by modifying the ſubſequent regulations. In Auguſt 1802, the Company publiſhed the conditions in which they were willing to furniſh further Tonnage, excluſive of that to be provided under the Act 33 Geo. III. It was notified in theſe conditions, that they did not intend to adhere to the ſtrict letter of the Act, which limits the Exports to ſuch articles only as are of the growth, produce or manufacture of Great Britain; but that the Merchants would be allowed to ſhip any other articles of Foreign Produce, provided they were not in quantities that ſhould be found injurious to the Company's Exports. The time preſcribed for paying the freight was alſo fixed to be within fifteen days after the requeſt for Tonnage ſhould be granted. In 1806, the Court reviſed theſe regulations, and fixed three diſtinct periods in the year for the receipt of applications for Tonnage, namely, the firſt Wedneſday in the months of September, December, and March, in each year. A copy of theſe conditions is annexed, vide Appendix, No. 1.

It may not be altogether irrelevant here to obſerve, that the Company have not in all inſtances inſiſted upon a rigid adherence to the rules and regulations which have been preſcribed as the conditions upon which individuals are allowed to carry on an Export Trade. Applications have frequently been received and attended to, though not made within the preſcribed period. Of theſe, ſome have been withdrawn after being officially recorded; and others before the period arrived for taking them into conſideration; in which caſes no notice has been taken of them. Out of 506 tons applied for in September 1807, 100 tons were withdrawn, though ordered to be laden on the early ſhipping in the ſubſequent months of January and February.

In December of the ſame year, out of 471 tons applied for, 71 tons were withdrawn. In 1808, 805 tons were applied for between April and September, of which 161 tons were withdrawn. In November 1808, which is preſumed to be the inſtance alluded to by Mr. Innis in his evidence, out of 95½ tons applied for, 29 were afterwards withdrawn; 20 tons were allowed to be ſhipped in February; 34 tons in May, and 12½ in December. Out of 370 tons applied for in December, 104 were withdrawn, of the remainder part was ſhipped in February and part in May following. In April and May laſt 1809, 326 tons were applied for after the preſcribed period, 165 of which were ſhipped in the ſame month. It is no unuſual circumſtance for an applicant, if he is diſappointed on the receipt of his goods by the

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Tradeſman or Manufacturer of whom they were ordered, even after they have been allotted to a particular ſhip, to requeſt the Tonnage may lie over for ſome future ſhip; nor have the Company ever declined affording ſuch accommodation. We think it therefore neither candid nor equitable, on the part of the Merchants, in ſeeking to hold the Company, under extraordinary exigencies, to the ſtrict letter of engagements, when they at the ſame time expect from the Company an indulgent latitude, in all caſes that affect their own particular convenience. In reſpect to the period preſcribed for giving notice of the Tonnage that will be required homeward, the Merchants aſſert, that it is too early to admit of their being enabled to aſcertain, with any degree of certainty, whether the crops of Indigo are likely to prove abundant or otherwiſe; that from this circumſtance, they run the hazard of aſking either too much or too little Tonnage; that if they do not aſk enough, they may find it difficult to procure more ſhould they need it; and on the other hand, if they aſk too much, they are reduced to the neceſſity of filling it up with leſs advantageous articles, rather than ſubmit to a forfeiture of the freight. Indigo is undoubtedly the ſtaple commodity of the private Imports, and the Merchants and their advocates have not been backward in claiming a large portion of credit for having originally introduced and brought to perfection, an article which now bears ſo diſtinguiſhed a feature in the liſt of Aſiatic Imports. We are willing to concur in allowing the Merchants every degree of merit to which they have well-founded pretenſions; but many of them, and even ſome of the Indigo Planters themſelves, have yet to learn, that the culture and manufacture of Indigo has been known and practiſed in India from time immemorial; that Europe was for many ages ſupplied by India previous to the diſcovery of America; that on the Company's firſt Eſtabliſhment in 1600, Indigo formed the moſt extenſive and profitable branch of their Commerce, large quantities of which were purchaſed by the Britiſh Merchants at the Company's ſales, for the ſupply of the Hollanders in the dyeing of Woollen Cloths, before that art was brought to perfection in this Country. This Traffic was carried on for more than a century with conſiderable ſucceſs, and the Company's only motive for relinquiſhing it was, to favour the introduction of the commodity from the Britiſh Weſt Indies, where the cultivation had been taken up and carried to great perfection, both in Barbadoes and Jamaica. Theſe being Britiſh Plantations, had undoubtedly a fairer claim to national protection than India, with which we had then only a mercantile connection. In the Weſt Indies, the cultivation gradually declined in favour of Sugar, Coffee, and other articles, which yielded greater advantages. Saint Domingo alſo for a length of time, contributed largely to the European ſupply, and eventually the cultivation was introduced into Carolina. Revolutions in politics frequently produce revolutions in commerce. A decided inſtance of this occurs in the article in queſtion. The acquiſition of India, and the loſs of America, having changed the relative ſituation which theſe Countries bore to Great Britain, in a great degree led to the revival of the Indigo Trade with India, after a ſuſpenſion of nearly a century. The Company in 1779, entered into a contract with an enterprizing individual, then reſident at Calcutta, at moſt encouraging prices, which led others to embark in the cultivation, from whom the Company alſo made purchaſes. In the ſupport of this commodity, the Company loſt on the ſale of their purchaſes, upwards of £.80,000, for which they had only to conſole themſelves with the reflection, that it was a ſacrifice in favour of Indian Revenues and Britiſh Commerce. Having thus foſtered and protected this article of Indian produce, and brought it to a ſtate of maturity, the Company agreed to leave it in the hands of their ſervants in India, and thoſe who lived under their protection, to ſerve as a ſafe and legal channel for remitting their fortunes to this Country. By adopting this meaſure, it was conjectured an ample capital would be afforded for enabling the Planters to continue the culture. In this reſpect the Company were not only diſappointed, but the Planters were diſconcerted. When the Company ceaſed purchaſing, the Planters felt themſelves void of reſources for continuing their exertions, upon which the Company again ſtood forward, and afforded them aſſiſtance, in the way of loan, upon the ſecurity of their produce, to the extent ultimately of nearly a million of pounds ſterling in the courſe of a very few years. With this aid they perſevered in their exertions, and their labours have eventually been crowned with ſucceſs. The article of Indigo has attained, as we before obſerved, a moſt diſtinguiſhed ſituation in the liſt of Aſiatic Imports. We truſt we ſhall be excuſed for having made what may be thought a digreſſion. We have been induced to offer thus much, to remove any falſe impreſſion that may have been made on the minds of thoſe who are not familiar with the ſubject, by a declaration which has been made to favour the views and pretenſions of the Private Traders, namely, "*that the article of Indigo alone, "which is now imported to the value of more than a million ſterling, is but of late cultivation "in India, and the rapid ſucceſs it has obtained, may be fairly aſcribed to its having been "left to private adventure.*"

Returning then to the ſubject, we have to obſerve in reply to the Merchants repreſentations as to the inconveniences that may reſult from their being obliged to give ſo early a notice of the Tonnage they may ſtand in need of, that, however highly Indigo may rank in the ſcale of value, it is not of the ſame importance when conſidered as to Tonnage. The difference between an abundant and an indifferent crop of Indigo in point of Tonnage, will not exceed 7 to 800 tons, or at the moſt 1,000 tons; and as the Shipments of any ſingle Houſe ſcarcely ever exceed 200 tons, admitting that 80 or 90 tons of this is deficient, it can be ſurely no matter of difficulty to find a ſubſtitute for ſuch deficiency, eſpecially if what the Merchants aſſert is to be credited, that *there is ſuch an ample ſcope for extending the Imports from that Country.* If, however, it ſhall be thought that their repreſentations on

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this head are correct, and merit belief, we have only further to obſerve, that we are not diſpoſed to object to any propoſition that may be offered for prolonging the period to any time that in reaſon may be found more convenient.

INSURANCE.

Upon the Merchants complaints as they regard the charge of Inſurance, we have to make one ſhort, but, we truſt, not inconcluſive obſervation. It is a concern in which the Company have neither directly nor indirectly any intereſt, nor the powers of regulation or controul. In the management of their own commercial tranſactions, policy in a very early period dictated to the Company the propriety of becoming their own Inſurers, and the experience of near two centuries has convinced them of the wiſdom of the meaſure, notwithſtanding the heavy loſſes to which they have occaſionally been ſubject. The circumſtance of the Merchants not being able to effect their Inſurances in London *on ſpecific ſhips*, is one that daily occurs in every branch of the National Commerce, and we believe makes but a ſmall difference in regulating the premiums. But if the Merchants ſuffer any inconvenience or hardſhips on this head, the remedy is altogether within themſelves. There are no leſs than twelve eſtabliſhed Inſurance Companies in India, the ſtability of any of which we never heard called in queſtion; and, indeed, among the names of the parties that appear as the Managers and Directors of them, are to be found moſt, if not all, of the complainants themſelves. If theſe Companies exact immoderate premiums, it after all centers with themſelves. We have no reaſon to think theſe Merchants would transfer their Inſurances to London, in preference to making them in India with themſelves and their connections. It is the ſame object with an Inſurance Company to obtain policies, as it is with a "Merchant "to render his capital productive, or Ship Owners to procure employment for their ſhipping." Admitting, however, that Inſurances are made in this Country to any great extent, we can only ſuppoſe that it takes place in inſtances where the riſk has either been declined in India, or where the Companies there may have deemed it expedient to leſſen their riſk by transferring a part of it to London. If the Underwriters have a fair claim to 12, 15, or even 18 per cent. (which is repreſented by Mr. Bazett to have been occaſionally paid) as not being more than an adequate premium for the riſk, it reſts with the Merchants to aſcertain whether their Trade be capable of ſuſtaining this burthen; and if they find it will not, to regulate their concerns accordingly.

7 in Bengal, 5 at Fort St. George.

Mr. Innes (6th May 1809) ſtates the difference between Inſurance on the Company's regular ſhips and the private Indian ſhips, if they ſail with convoy, to be only two per cent.

Mr. Bazett ſays they pay 12, 15, and as high as 18, according to the riſk.

Mr. Innes ſays, the Merchants get a return of the difference of the premium, if the goods are eventually found to come upon regular ſhips, but that the difference of the rate of freight is more than equal to the *whole of the premium*.

We ſhall have occaſion to ſhew, under a ſubſequent head, that the freight paid upon Privilege Goods laden upon the Company's regular ſhips in 1805, of which the Merchants complained ſo heavily, as being charged at the enormous rate of £.44. per ton, is only £.7. 6s. 8d. per cent. on the ſale proceeds. Of this one-fourth has been ſince remitted, which reduces it to £.5. 10s. per cent. The freight upon the whole of the ſhips of every deſcription imported in the laſt five years, excluſive of the above at £.44. per ton, is only about 4 per cent. on the ſale amount.

£.7. 6s. 8d. per cent. upon a freight of £.44. per ton, gives for the regular ſhips at

	Decls.
£.30. 10s. per ton, a proportion of - - - - - - -	5,08.
Say 5 per cent.	
And for extra ſhips at £.22. 15s. - - - - - - - - - - -	3,75.
Difference	1,33.

Or about £.1. 6s. 8d. per cent.

The difference of Inſurance at two per cent. is more than equivalent to the advanced rate of freight, and effectually combats the aſſertion that the difference in freight is more than equal to the whole of the premium. In point of fact, the whole of the freight itſelf is not equal to the premium.

Mr. Innes's deſcription of the Indian Inſurance Companies is not very flattering. He ſays, in caſe of loſſes the Policies are payable in England by Agents, who are frequently without other funds than what they derive from bills drawn on the Conſignees for the amount of the premiums; and if theſe are inadequate to the loſſes, payment on the Policies is refuſed. Upon this it is unneceſſary to offer any comment. It ſufficiently accounts for the preference that is given, if ſuch is the caſe, to the making of Inſurances in London.

RATES

No. 1.
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RATES OF FREIGHT AND PERIODS OF DISPATCH.

Upon this head it is incumbent upon us to remark, that, if the Merchants expect that freight is to be afforded them upon the moſt reduced terms, and at the ſame time that the ſhips are neither to be diſpatched outward or homeward but in the favourable ſeaſon, they ſeek to effect what is not practicable by any efforts of human wiſdom. We have already ſtated, that as one means of lowering the rate of freight, the Company entered into engagements for extra ſhipping, to be kept conſtantly employed in paſſing and repaſſing between the two Countries, under an idea that as their operations would be performed in a much leſs ſpace of time, they could afford to ſail at a much leſs rate of freight. Theſe engagements were made upon offers invited by public Advertiſements, and we have no reaſon to believe that freight could have been obtained upon more favourable terms. It will be ſeen by the evidence of Captain Woolmore, that a Peace freight of £.14. per ton, is by no means a profitable concern. The ſhips, he emphatically obſerves, "are only ſailed for the patronage by the parties brought up in the ſervice, whoſe friends hold ſhares (on which they do not get common intereſt) with a view ultimately to their getting commands."

In looking to the rates of freight between the Indian and the Britiſh extra ſhips, it muſt be remembered that the Owners of the ſhips that were firſt hired in India, ſtipulated for three-fourths of the freight to be paid in that Country in advance. This upon a ſhip of 500 tons, at, ſay the medium of £.18. per ton, amounted to £.6,750. The intereſt of this ſum for nine months, the period that would elapſe before the ſhip took in her lading, made her paſſage home, delivered her cargo, and allowing for the time it would take to make up the Freight Account, reckoned at an Indian intereſt of 8 per cent, is equal to - - £.405

To this muſt be added the ſaving upon the Inſurance of £.6,750, ſay at 15 per cent. which is ſtated to be the rate paid on Indian-built ſhipping - - 1,012

This gives an advantage of - - - - - - - - £.1,417

or nearly £.3. per ton.; ſo that reckoning the freight upon the voyage back to be the ſame upon the Engliſh extra ſhips outwards, it will be found, that the Indian extra ſhips ſo engaged were conſiderably dearer than the Engliſh extra ſhips. Upon this head the evidence of Captain Woolmore is deciſive. Whether the rates of freight are moderate or otherwiſe, is undoubtedly at all times a fit ſubject for diſcuſſion; and we can with great truth affirm, that no branch of the Company's expenditure has engroſſed a larger ſhare of attention. For ſome years paſt the Court of Directors have been aſſiduouſly engaged in inveſtigating the ſyſtem upon which their ſhipping concerns are conducted in all its points and bearings, and we are inclined to think it is now arranged in ſuch a way, that, ſo far from being ſubject, as formerly, to the charge of profuſion, it is rather verging to the contrary extreme. We are anxious to preſerve the medium between wanton liberality and falſe economy, both of which are injurious, and have a tendency to produce miſchievous effects. In the evidence of Mr. Bazett, we obſerve he has brought forward a calculation which has been made for the expreſs purpoſe of ſhewing the proportions the ſeveral rates of freight, which have been paid upon Engliſh extra ſhips, as well as upon the Company's regular ſhips, ſeparately bear to an aſſumed rate of £.20. per ton, on which terms, he ſays, he could have procured Tonnage in India homeward, with a further £.8. per ton for the voyage outward. Mr. Innes, indeed, is not ſo confident, he ſays £.7. 10s. outward, and £.22. 10s. homeward. We do not preſume to diſpute the accuracy of Mr. Bazett's calculation. He has ſhewn that, in apportioning thoſe freights to the value of the goods, the difference is in ſome inſtances trifling, and in others enormous, ſay, from ſeven-eighths or 17s. 6*d*. per cent. on Indigo, to 100 per cent. on Hemp. We are deſirous of contraſting with Mr. Bazett's Statement, one framed upon a much broader ground. We have cauſed to be made up from our official Records, a Statement annexed in the Appendix, N° 2, in which is ſpecified, not the reſult of a ſingle mercantile adventure ſelected for the occaſion, but the total quantity of Tonnage imported by individuals in the laſt five years, viz. from 1804 to 1808 inclusive, the various rates of freight at which it has been brought, and the total amount that was paid for the ſame. From this Statement it will be ſeen that the average amount upon Engliſh extra ſhips, upon Bengal extra ſhips, and upon the Company's regular ſhips, including the portion that has been ſo pointedly alluded to, at the enormous rate of £.44. per ton, does not exceed £.19. 12s. 8*d*. per ton.

We muſt further remark, that upon a reconſideration of the circumſtances under which the freight of £.44. per ton was charged, and finding, in conformity with the uſage that has long prevailed reſpecting the Company's concerns, of charging the whole of the ſhip's earnings upon the homeward-bound voyage, the freight upon the Private Goods had been rated upon the ſame principle, without ſufficiently adverting to the circumſtance, that the Private Traders did not reap any benefit from the ſhip ſervices outward. We voluntary conſented to remit a ſum on that account equal to one-fourth of the rate of freight, whereby the

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the average is reduced to £. 19. 3s. 2d. And the proportions upon each deſcription of ſhipping will be found to ſtand as follows:

On Britiſh Extra Shipping, per ton - - - - - - - - -	£.16 1 9
On Indian Extra Shipping, d° - - - - - - - - -	21 10 —
On Company's Regular Shipping, d° - - - - - - - - -	30 17 —
Average as above - - -	£.19 12 8

We alſo beg to ſubmit another Statement, No. 3, in which is ſpecified the ſale amount of the ſaid goods, the freight paid upon the ſame, and the rate per centage, which the freight and ſale value bear to each other.

From this Statement it will be perceived,

That the aggregate ſale amount of the goods imported in privilege by the Merchants, and ſold, from September 1804 to September 1808, excluſive of what was brought in the Private Trade of the Commanders and Officers of the Company's ſhipping, of Neutral Property, and of Prize Goods, amounted to £.6,393,944. viz.

Of Fine Goods, Indigo, Piece Goods and Raw Silk - - - -	£.5,572,407
Of Gruff Goods, ſuch as Cotton, Drugs, &c. - - - -	821,537
Total - -	6,393,944

The freight paid upon theſe goods amounted to - - - - - - 446,436

viz.

On the Fine Goods - - - - - - - - -	£. 242,980	
Gruff Goods - - - - - - - - -	203,456	
		446,436

That the Coarſe Goods bore in value to the Fine Goods only in the ratio of one to ſeven.

That the aggregate freight calculated upon the aggregate ſale amount is per cent. 6,98, or a ſmall fraction under 7 per cent.

That the Fine Goods, which are ſeven-eighths of the whole in value, paid but 4.36 per cent. and the Gruff Goods - - - - - - - - 24.50 —

To this Account we have ſubjoined another, No. 4. which affords the like information reſpecting the goods imported by the Company. Our object in ſubmitting theſe Accounts, is to ſhew the favourable terms on which the Merchants import their goods, compared with the rates of freight that are paid by the Company.

Indigo has not for many years, until the laſt, formed an article of the Company's Inveſtments. The compariſon therefore muſt be confined more immediately to Bengal Piece Goods, Raw Silk, and Gruff Goods.—The Amount Sale of the Company's Bengal Piece Goods and Raw Silk, is - - - - - - - - - - £. 3,794,628.

The amount of Freight - - - - - - - - - -	265,775.
which is at the rate of - - - - - - - 7 per cent.	
The Amount Sale of the Coaſt and Surat Piece Goods and Cinnamon -	2,449,713.
The Freight - - - - - - - - - - -	405,315.
Dec^r.	
or per cent. - - - - - - - - - 16.34.	
The Amount Sale of Gruff Goods - - - - - - - - -	2,503,617.
The Freight - - - - - - - - - - -	1,635,339.
Dec^r.	
or per Cent. - - - - - - - - - 65.33.	
Dec^r.	

The average of the Company's freight upon the whole is per cent. 26.37.

From theſe data it is evident, that individuals have been afforded the means of introducing their Imports from India, to an amount of £. 6,393,944. at a rate of freight rather leſs than 7 per cent. while the Company have paid upon their own Imports of £. 8,747,969. upwards of 26 per cent. or nearly in a fourfold ratio.

To thoſe who may not be familiar with ſhipping concerns, the queſtion will naturally occur, how is this amazing difference to be accounted for? We reply:—By this ſimple poſition, in as much as the Private Merchants are benefited the Company are injured. The Merchants, by thoſe regulations with which they are ſo diſſatisfied, are at liberty to ſend home what deſcription of goods they pleaſe upon the Tonnage allotted them. They well know, it is only thoſe of the finer deſcriptions that will ſtand any chance of proving profitable. Theſe are in general light and bulky, and occupy a greater ſpace than is equivalent to their gravity. In the lading of a ſhip, experience has ſhewn, that her cargo muſt of neceſſity conſiſt of a portion of heavy articles, technically termed *Dead Weight*, that is, ſuch goods as occupy little ſpace in proportion to the weight; as for inſtance, Metals, Sugar, Saltpetre, &c. theſe are required to ſerve as a counterpoiſe to the more bulky articles. If a ſhip is laden with an over portion of dead weight, ſhe will ſail heavily; on the other hand, if ſhe

has

has too little ſhe is buoyant. With a judicious portion of each ſhe works briſk and lively, or, as it is deſcribed in the language of the old Charter Parties, ſhe paſſes "jocund through "the Seas." It has been ſhewn, in the laſt five years, that of the aggregate imports of individuals, 7-8ths has conſiſted of *fine* or *light* goods. The Company have therefore been under the neceſſity of bringing an encreaſed quantity of gruff articles, in order to ballaſt the ſhips on which theſe Fine Goods belonging to individuals have been laden. This is at once a great eaſement to individuals, and a burthen to the Company. Saltpetre and Sugar are the only articles in which this dead weight can be furniſhed; the freight upon theſe, it is ſeen, turns out to be 72 per cent. on the ſale amount. Thus, in proportion as the Fine Goods of individuals are *encreaſed*, by ſo much is their freight *reduced*; and by the ſame rule, in proportion as the Company's Gruff Goods are *extended*, by ſo much is the rate of their freight *enhanced*.

Much ſtreſs has been laid upon the hardſhips to which the Merchants have been expoſed by lading their goods upon the Company's regular ſhipping, at times when there has been no extra ſhipping in India. Upon this head we take upon ourſelves to aſſert, that their complaint is void of foundation. Upon referring to the inſtance of 1805, that has been ſo often adverted to, we find the goods that were ſo laden upon the Company's regular ſhipping, produced at the Sales - - - - - - - - - - - £.653,519.
The freight of which, as originally charged at £.44 per ton, was - - - 47,933,
Dec^r.
or equal to 7,33 per cent.; but as one-fourth of this ſum was afterwards remitted, it is reduced to £.33. per ton, or 5¼ per cent. In this ratio, the freight upon the Fine Goods
Dec^rs.
laden upon the Company's regular ſhipping at £.30. 10s. per ton, is but 5,08. or a very ſmall fraction beyond 5 per cent. On the Britiſh extra-ſhipping at £.22. 10s. in the ſame
Dec^rs.
ratio, it would be per cent. 3,79. The difference between the regular and the extra ſhips
Dec^r.
on the Fine Goods is 1,29. or a trifle more than 1¼ per cent. The difference between the two claſſes of ſhips in point of Inſurance is ſaid to be 2 per cent.; ſo that, inſtead of feeling any degree of hardſhip, they have in fact been *really benefited*.

On an aſſumed freight of £.20. per ton, the rate of Indian-built ſhips, the freight upon
Dec^r.
theſe Fine Goods will turn out to be 3,34. per cent. the difference on which is not equal to 10s. per cent. We have further to add, as connected with this ſubject, that, having been led to acquieſce in the wiſhes of the Merchants by adopting a new mode of chartering ſhips, and engaging to keep them conſtantly employed in paſſing and repaſſing between the two Countries, without any intervals of delay, as a means of reducing the price of freight; we did not expect to be charged with inattention to their intereſt from the circumſtance of theſe ſhips having occaſionally been diſpatched either out or home at unfavourable periods. In the management of our concerns, we have been content to perſevere in a ſyſtem which experience has ſhewn to be the beſt adapted for practice, namely, to ſend our ſhips out, and to bring them home, as nearly as can be effected, in conformity with the ſeaſons. In doing this, we may ſubject ourſelves to ſome additional expenſe; but as we take upon ourſelves the riſk of Inſurance, we conſider a moderate expenſe not ill beſtowed, if it contributes to ſecurity. We prefer ſafety to celerity. If the Merchants expect, that the ſhips are to be kept conſtantly in motion, and at the ſame time that they are not to depart from either Country but in the favourable ſeaſon, we have no heſitation in pronouncing, that this is phyſically impoſſible. The fair ſeaſon may be conſidered to be nearly the ſame here as in India; that is, from the middle of November to the middle of March. A ſhip that ſails from hence at any period between the middle of November and the end of March, allowing her a paſſage of from four to five months, ſay, the medium four months and a fortnight, will arrive in India at a correſpondent period between the beginning of April and the beginning of Auguſt. If ſhe is then allowed ſix weeks only to land her Europe, and to take in her Indian cargo, ſhe will be ready to return from the middle of May to the middle of September. On the other hand, if, on account of the cargo being more valuable homeward than outward, it is preferred that ſhe ſhall return from India in the fair ſeaſon, viz. from the middle of November to the middle of March, ſhe muſt ſail from England at ſome period between the beginning of May and the beginning of September, allowing for a five months paſſage on account of her being diſpatched from hence out of ſeaſon. In a Paper annexed, Appendix, No. 5. we have made a calculation for a ſhip performing eight voyages in conformity with this ſyſtem. We wiſh it however to be underſtood, that we conſider the courſe of theſe operations to be founded more on theory, than upon any reliance we place on their being reconcilable with practice. There is not the leaſt allowance made for any of the caſualties to which marine tranſactions are ſo peculiarly liable. All we mean to infer is, that the nearer this ſyſtem ſhall approach to the principles on which it is founded, the more it diſcovers the impracticability of diſpatching the ſhips both outward and homeward in the fair ſeaſon; and at the ſame time keeping her in conſtant operation, without waiting ſome time in harbour for the fair ſeaſon.

No. 1. Observations on Evidence relating to Private Trade with India.

NOTICE FOR SHIPPING GOODS.—FINES.

The Merchants repreſent, that after having made their applications for Tonnage, they ſuffer an inconvenience from not knowing at what time, and upon what ſhips, their goods are to be laden. Mr. Bazett, in his evidence ſtates, that, under this uncertainty, "they dare "not order to be packed a variety of goods that are of a periſhable nature, until they are "informed that Tonnage is ready to receive them; that this notice is frequently limited to "the ſhort ſpace of a fortnight, in which it is not poſſible to *purchaſe, pack*, and *prepare* "*for ſhipping* goods, ſome of which may come from diſtant manufacturing towns, and "ſome by water, of which the paſſage is uncertain."—He alſo further ſtates, that, "pro-"vided the goods are not ready upon the day that is notified, there is a fine impoſed upon "them at a certain ſum per package *pro rata*, according to the number of days that elapſe "beyond the preſcribed period."

In reply to this complaint, we need only offer a brief recital of the manner in which the Private Trade buſineſs is conducted. At a certain period in each year (uſually in the month of September), the Court, having aſcertained the quantity of Tonnage they ſhall have occaſion to engage in the approaching ſeaſon, proceed to take up the ſhips, to ſettle their deſtination, and to fix the times at which they will be required to take in their cargoes. This being adjuſted, a liſt of the ſhips, &c. is printed, and diſtributed for the information of all whom it may concern. A copy of one of theſe printed liſts is annexed, No. 6. In forming theſe arrangements, care is taken that the ſhips may be ready to receive their cargoes in ſucceſſion, as it would be impoſſible to carry on the lading of the whole at one time. From this liſt it will be noticed, that the Company's regular ſhips in the preſent ſeaſon were ordered to come afloat (the official term for being ready to receive their cargoes), at various times between the 23d October 1809 and the 19th February 1810—to ſail to Graveſend at correſpondent periods, and to remain there 20, 30, or 40 days, according to the length of time it is ſuppoſed would be required for the receipt of their cargoes. It will alſo be ſeen that of the extra ſhips, which are taken up more immediately for the Merchants goods, the firſt Fleet was directed to be ready to receive goods by the 21ſt December 1809, the ſecond by the 3d February 1810, and the laſt by the 5th March. It is a condition in the Charter Parties of the extra ſhips, that they ſhall be laden and ſail from Graveſend within one month from the reſpective periods of their coming afloat. This liſt was publiſhed on the 4th October laſt, which is rather later in the ſeaſon than uſual. From thence to the date of the firſt Fleet of extra ſhips coming afloat is ſeventy-eight (78) days, to the ſecond one hundred and twenty-two (122) days, and to the third one hundred and fifty (150) days, a time amply ſufficient for the execution of a Commiſſion to any extent whatever, even in the moſt remote parts of the kingdom. The Merchants of this Country, whether they are concerned in the Export Trade to India on their own immediate account, or as Agents for the Merchants of India, well know that Tonnage muſt be provided for their uſe if it is applied for in due time; it therefore can be of no moment to them as it regards the proviſion of the goods, or to the Manufacturer or Trader by whom they are to be ſupplied, upon what ſpecific ſhip they are ultimately to be laden. It is for the one to condition for the delivery of the goods by a given period, taking care to allow for caſual diſappointments, and for the other to conform to his engagements. Some time before the ſhips come afloat (which in few inſtances is leſs than a month) the Committee of Shipping proceed to a diſtribution of their cargoes; in doing which, if any part of them is to conſiſt of private goods, the Merchants who have requeſted Tonnage are deſired to attend at the Office of the Clerk to the Committee of Shipping to receive communications of the name of the ſhip on which the goods are to be laden, and to be informed of the period when they will be required. As ſoon as the ſhip is announced as ready to take in goods, the Clerk to the Committee of Shipping furniſhes the Officer of the Private Trade Department with a liſt of the private goods deſtined for each ſhip. Three diſtinct periods are then appointed, at a diſtance uſually of ſeven or eight days from each other, for iſſuing ſhipping orders. The interval between each ſhipping day is for the purpoſe of allowing the goods of one ſhipping day to be received on board the ſhip before the orders for a ſubſequent ſhipping are iſſued. Notice of theſe ſhipping days are affixed in a conſpicuous part of the India-houſe, as per Form annexed (No. 7), and the Shipper is allowed to apply for orders on either of the days that may beſt ſuit his convenience; ſo that, independent of the *general* information contained in the annual printed liſt, each Shipper has particular notice of the ſhip on which his goods are to be laden, of full ſix or ſeven weeks before they are required to be ſhipped, inſtead of a *fortnight*, as is ſtated. The Shipments are conducted according to the following ſyſtem of official detail. When the Shipper is ready with his goods, he furniſhes the Clerk in the Shipping Department with a note of the particulars, deſcribing the number of packages, and the contents. This Officer calculates the freight that is payable for the ſame, and gives an order to the Treaſurer to receive the amount, as per Form, No. 8. The freight being paid into the Company's Treaſury, the Treaſurer furniſhes the Shipper with a Voucher, addreſſed to the Officer in the Shipping Department, certifying that the freight has been received; vide No. 9. Upon the Shipper depoſiting this certificate in the Shipping Department, he is furniſhed with a note addreſſed to the Officer in charge of the Private Trade Department, ſignifying that the goods therein named have been permitted to be ſhipped, and that the freight upon them has been paid, vide Form No. 10. Upon the authority of this Voucher, the Officer in the Private Trade Department iſſues an order to the Company's Huſband at the

the water-ſide, empowering him to receive and convey the goods to the ſhip for which they are deſtined, taking care to ſee that they are in conformity with the order. With this order the Shipper proceeds to the Office of the Company's Accountant, who certifies on the face of it, that the freight has been duly paid, vide Nos. 11. & 12. The goods are either the next day or the day following, at the option of the Shipper, conveyed to the water-ſide, accompanied with the ſhipping order. This being depoſited with the water-ſide Officer, he takes charge of them; they are laden upon ſmall craft, which are lying ready to receive them, and conveyed to the ſhip, with an order to the Commanding Officer to receive them on board, and to ſign an acknowledgment of their having been ſo received. No concern of magnitude, eſpecially where a multiplicity of perſons are concerned, can be conducted without a ſtrict adherence to preſcribed rules and regulations. If theſe are not attended to, confuſion and diſorder muſt inevitably take place, which are at all times attended with inconvenience, and not unfrequently with expenſe. In the courſe of conducting the Private Trade buſineſs, it often occurred that perſons took out their orders upon the firſt or ſecond ſhipping days, but on ſome occaſions, either from the circumſtance of being diſappointed in the receipt of their goods, or more frequently from the deſire of having them laden in the uppermoſt part of the ſhip, where they are leſs liable to receive damage, they did not bring them to the water-ſide for ſhipping till after the third ſhipping day had elapſed, by which the goods were occaſionally poured in faſter than they could be ſhipped. Applications alſo were frequently made after the laſt ſhipping day, and in ſome inſtances even after the ſhips had been cleared out at the Cuſtom-houſe. Thus the greateſt part of a ſhip's cargo has at times been brought for lading within the ſhort ſpace of three or four days, by which it was ſhipped in hurry and confuſion, and ſometimes with an expenſe of demorage for the ſhip's detention beyond a month, which on a ſhip of 600 tons amounts to £. 15. per day. To obviate theſe inconveniences, it was deemed expedient to require that the goods ſhould be conveyed to the water-ſide within 48 hours after granting the ſhipping order, and that no order ſhould be granted in the Office of Private Trade outwards for ſhipping goods after the third or laſt ſhipping day, but under the following conditions:

That the ſum of five ſhillings be paid for each package or parcel of every deſcription for which application for a ſhipping order is made, within three days after the third ſhipping day.

The fine is increaſed to ten ſhillings per package if the application is not made within ſix days, and after the end of ſix days to £. 1. 1*s.* per package, and it is ordained that no ſhipping order, under any circumſtance whatever, be granted after the ſhip ſhall have cleared out at the Cuſtom-houſe. It is of theſe reſtrictions, theſe regulations, and theſe mulcts, the neceſſity of which muſt to all practical men be apparent, that the Merchants complain. The amount of theſe fines however cannot be ſaid to operate as a burthen upon or a clog to their Trade, as the whole ſum that has been incurred in fines for two years has not exceeded £. 60. or £. 30. per annum, which upon Exports to the amount of, ſay, from £. 250,000. to £. 300,000. *Sic Orig.* ſicong. per annum, is little more than two-pence in the £. 100. Of theſe fines, £. 34. 10*s.* were paid under the following circumſtances: In the ſeaſon 1807, an application was made for Tonnage for Bombay, part of which were ordered to be laden on the Huddart. The Shipper had notice of this in the early part of January 1808, and the freight was paid upon the 21ſt of the ſame month. The days allotted for ſhipping goods on the above ſhip were the 15th and 29th of February, and the 4th of March following. The orders for ſhipping theſe goods were applied for and granted on the 3d of March. It appears afterwards that the goods were at that time not in London, nor did they arrive until many days after the period limited for their being ſhipped. The fact is, that the goods conſiſting principally of Ironmongery were ordered at Sheffield, from whence they were to be conveyed to London by the Grand Junction Canal. A froſt had ſet in, by which their paſſage was retarded. In the hopes that the weather would ſoon break, and thereby admit of the goods arriving in town in time, the Shipper ſuffered the three ſhipping days to elapſe, nor did the goods arrive till five days after the ſhipping period had expired. Under theſe circumſtances, a ſpecial application was made for permiſſion to ſhip them, on condition of paying the fines, which, according to the regulations, would at 10*s.* per package have amounted to £. 60. It was however agreed, under the ſpecial circumſtances of the caſe, that the fines ſhould be mitigated to the loweſt rate of 5*s.* per package, or £. 34. 10.

EXPORTS AND IMPORTS.

The Merchants ſtate, that if they are allowed to employ their own Indian built ſhips to load them as they think proper, and to diſpatch them at the times that may be beſt ſuited to their convenience, they are confident they ſhould be enabled to effect an increaſed Exportation of Britiſh produce and manufactures, as alſo an enlarged Importation of the raw materials of India. In this general poſition, Meſſrs. Innes, Bazett, Trail and Fawcett, all concur; but when they are called upon to point out in what manner this is likely to be effected, they are not altogether in uniſon. Mr. Innes thinks an increaſe would take place in the Exports outwards; and being aſked in what particular articles, he adds, in *all ſorts of manufactures* that are uſually *ſent to India.* Mr. Bazett is of the ſame opinion. Mr. Trail is not ſo ſanguine. He thinks an increaſe might take place, but not ſo much outward as homeward. On being further queſtioned as to the increaſe of Exports, he adds, " *I do not ſuppoſe the conſumption*

" *could*

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" *could be increaſed.* I only preſumed, that by their going out at a lower rate of freight, " they would be ſupplied cheaper than they now are." Mr. Fawcett thinks the Trade might be encreaſed, but not ſo much *outward* as *homeward.* His reaſon for expecting an encreaſe in the Exports is, that by affording them cheaper, they will be ſold in greater abundance. On being aſked, whether by ſelling them cheaper, he means by buying them cheaper here, or conveying them at a leſs rate of coſt, he anſwers, " By carrying them at a " leſs price, we could afford to ſell them cheaper." Mr. Innes, on being aſked whether he is of opinion an increaſed conſumption would be effected *among the Natives,* replies; " He thinks it would, becauſe, when the *Natives of any country purchaſe an article at a cheap rate,* they will conſume a greater quantity *than when they pay a higher price for it*; he nevertheleſs fairly confeſſes, that he does not think any *reduction in freight would alter* the taſte of the Natives ſo as to lead to an *increaſed conſumption.* Mr. Bazett ſays, he does not *know how* the conſumption would be increaſed, whether as regarding the *Europeans* or the Natives, but he thinks the goods might be *exported at a cheaper rate,* and *conſequently be ſaleable* at lower prices. He thinks that the ſhips coming to this Country would, rather than return without a cargo, carry out goods that would not otherwiſe be exported; *that theſe goods, if they yielded no profit, would afford ſome freight, which would be preferable to the loſs of the whole*; that it is probable an increaſe would take place among the Europeans, becauſe, by being afforded cheaper from the competition among the Importers, they would be more within the reach of perſons of lower condition.

Mr. Bebb, on the other hand, whoſe teſtimony is entitled to great weight, as well from his long reſidence in one of the moſt populous diſtricts in India, as from the particular means he had of obtaining the moſt correct information on the ſubject as a member of the Bengal Board of Trade, is of opinion the Exports cannot be extended among the Natives. The ſtaple article of Woollens ſent out by the Company, he obſerves, has for many years paſt ſold at a loſs, and individuals cannot obtain better terms.

With the leſſer articles India is ſupplied by the Captains and Officers, who can ſell them cheaper than others, by carrying them out free of freight. " *The Natives,*" he adds, " *are by no means ſolicitous about articles not the produce of their own Country.*" Captain Woolmore is of opinion, no reduction of price could effect an increaſed conſumption of Exports. He not only thinks the Exportation is equal to the demand, but from what he has learnt from perſons converſant in the Export Trade, he conſiders the markets to be at preſent overſtocked, and that few articles will bear any profit beyond freight and inſurance. In oppoſition to this, Mr. Bazett ſtates, that the ſupplies in ſome articles occaſionally run ſhort, and inſtances the article of Copper, which has ſold at 100 per cent. beyond the price it bore when he was in India, which he might have aſcribed to a very natural cauſe, namely, that it had riſen near cent. per cent. in this Country within the laſt 20 years.

From this recital of the expectations that are formed of an increaſed Exportation of Britiſh produce and manufactures to India, we ſhall now take a view of the opinions as they regard an increaſed *Importation of articles from India,* and afterwards ſubmit our own ideas of the probabilities that attach both to the one and the other.

IMPORTS FROM INDIA.

Mr. Bazett is of opinion, the Trade to this Country would be greatly extended by *diverting hither a large portion of that which now goes to* Foreigners. That the conſumption of Indian goods could be extended in Europe; that many new articles might be introduced from the ceded territories; and that trials would be made of new articles from the Company's own provinces, as Dying Drugs, &c. to which Mr. Fawcett adds, Cotton, Foſſil Alkali and Barilla.

Mr. Innes is of opinion, that in times of Peace we ſhould be able to meet the Americans and Foreigners in the various markets of Europe.

Mr. Bebb doubts whether in Peace we could ſail as cheap as the Americans. In War we certainly could not, on account of the ſuperior rate of Inſurance.

With regard to any views the Merchants may have formed of being enabled to extend the conſumption of Britiſh produce or manufactures in India, we have no heſitation in declaring it to be our decided opinion, that the expectation of ſuch advantages is ill founded, reſulting from general preſumption, contradicted by the nature of the Indian people, climate and productions, and by the experience of more than two centuries.

In any ſcheme of intercourſe purely commercial between this Country and India, the leading objects muſt be to export as largely as poſſible of our home manufactures, and to import thoſe commodities which would either beneficially ſupply our own conſumption or the demand of other Countries, European or Tranſatlantic; and it is no doubt imagined by many perſons, that if the Trade to India were perfectly free, theſe objects would be obtained in a degree extending far beyond its preſent ſcale. The ardour of individual enterprize, it will be thought, could find out channels which the ſettled routine of a Company cannot explore, and carry on commercial operations more economically and expeditiouſly than ſuits with the habits of monopoly; whilſt our moſt active rivals in the Indian Trade would thus be beſt counteracted. The preſent times, it will alſo be ſaid, peculiarly demand new attempts

and

and diſcoveries in Commerce; and His Majeſty's Government may very naturally wiſh at ſuch a criſis, to procure for the Country every poſſible facility for the exertion of its commercial ſpirit, and the employment of its commercial capital. But before a change in its principle, altogether novel, and obviouſly connected with national intereſts of the higheſt importance, is adopted, it ought to be ſeen not only on what rational grounds the expectations of advantages entertained from it reſt, but to what conſequences ſo material a change might expoſe the Country and its Indian dependencies.

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Now with reſpect to the benefits ſuppoſed to be derivable from opening the Trade with India, it is in the firſt place to be obſerved that no material enlargement, if any enlargement at all, is to be expected, in the Exports of our manufactures to that quarter. The Records of the Company for two centuries, are filled with accounts of their endeavours to extend the ſale of Britiſh products in India, and of the little ſucceſs which has attended them. Our inſtructions to our ſervants throughout India have uniformly been to make profit a ſecondary conſideration, and we have even conſented to forego every idea of profit whatever, provided we could thereby ſecure an enlarged vend. By a clauſe in the Charter of King William, and by various ſubſequent Acts of Parliament, we have been obliged to export goods of the produce or manufacture of this Country to a ſpecific amount, independent of the Private Trade of our Commanders and Officers. With Woollens and Metals, the only articles we exclusively reſerved to ourſelves, India has been repeatedly glutted, and upon many occaſions our Woollens have remained years in warehouſe before an opportunity offered for diſpoſing of them. It has been no leſs at times ſurcharged with other articles of Exports by our Commanders and Officers. The markets of India, like thoſe in every other part of the world, fluctuate in proportion as the ſupply is more or leſs ſuited to the demand. Upon ſome occaſions, an opportune arrival has brought goods that were in high requeſt to a favourable ſale; but on the other hand it has been no uncommon circumſtance to purchaſe Britiſh commodities in India at and under their prime coſt in this Country.

As Mr. Bazett has choſen to ſelect the article of Copper to prove his aſſertion, that the markets of India are not at all times amply ſupplied with Europe articles, we truſt we may be allowed to take a brief review of the Copper Trade as it regards India.

The markets of India are by no means altogether dependent upon this Country for their ſupply of this commodity. India was in the habit of receiving Copper by way of the Perſian Gulph, long before ſhe had any connection with this Country. Nor were the Company's Exports to India of this commodity in the earlier ſtage of their exiſtence made from the produce of Great Britain. It was purchaſed for them by Agents at Hambro', Sweden, and Barbary, and conſigned to this Country, from whence it was re-exported to India. The firſt Exports of Britiſh Copper were in the year 1731. For about forty years after that period the quantity encreaſed gradually from about 100 tons to 7 or 800, and the prices continued tolerably ſteady, at about the medium between £. 100 and £. 110 per ton. From 1773 to 1787, the Mines being more productive it was afforded in encreaſed quantities and at reduced prices. Within this period the Company's Exports were at the medium of about 1,500 tons per annum, and the price was reduced gradually from about £. 96 per ton to as low as £. 70.

In 1788, the quantity of Copper upon hand was ſo great and bore ſo heavy upon the market, as to affect very conſiderably the mining intereſt. In this exigency, the Company were applied to and prevailed upon to export in the two following years, no leſs a quantity than 5,200 tons at the price of £. 78 per ton, or an advance of £. 8 above the coſt price of 1787. Theſe encreaſed Imports depreſſed the market in India in the ſame proportion it relieved the markets at home. By the Charter Act of 1793, it was alſo ſtipulated, that if the Company did not annually export 1,500 tons of Copper, the holders or proprietors of Britiſh Copper are permitted to ſhip the like quantity on their own account.

Under the influence of the Company's enlarged Exportations in 1789 and 1790, and the ſtipulation under which the Miners can rely upon an Exportation to the extent of 1,500 tons per annum, Copper has riſen from 78 to £. 150 per ton or nearly cent. per cent. Under theſe diſcouraging prices, the Company have not ceaſed exporting upon a moſt ample ſcale. The following Extracts from their laſt annual Indent, will ſhew how far the charge of not keeping the Indian market fully ſupplied (with Copper in particular) is well or ill founded.

Extract from the Bengal Indent, dated 18th April 1808:

"I have thought it adviſable to exclude from the preſent Indent every deſcription of "Metal, excepting Bolt Iron and Copper Bolts, in conſequence of the very conſiderable Im-"portation of the preſent year."

From Bombay it is alſo ſaid, under the head of Copper:

"Unleſs this Metal can be procured at a lower price than by the late Invoices, it will "appear needleſs to ſend any, the prime coſt being almoſt 29 rupees per maund, whilſt

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" it is ſold at 24 by retail in the Bazar.—Copper, in imitation of Japan, will not produce " more than 20 rupees the Surat maund."

Upon this ſubject we may further add, that if the Company, with all their exertions, have not ſucceeded in their endeavours to extend the ſale of Britiſh products in India, neither have the French, Dutch, or other European nations been more ſucceſsful in introducing the manufactures of Europe. This has not been owing to their trading chiefly in the form of Companies: the Americans, who within the laſt 20 years have entered into the Indian Commerce, and traded largely, not as a Company but by numerous individuals, each purſuing his own ſcheme in his own way, in which *courſe* no part of the Eaſt is left unexplored, *carry hardly any European manufactures thither*. Of an Import into India of goods to the amount of 16 lacs of rupees, 3-4ths conſiſts of liquors, as Brandy, Cherry Brandy, Madeira Wine, &c. their chief article for the purchaſe of Indian goods *being Silver*; and ſuch has been the ſtate of the Trade from Europe to India, ſince the time of the Romans. This ſtate reſults from the nature of the Indian people, the climate, and their uſages. The articles of the firſt neceſſity their own Country furniſhes more abundantly, and more cheaply, than it is poſſible for Europe to ſupply them. The labour of the great body of the people only enables them to ſubſiſt on Rice, and wear a ſlight covering of Cotton Cloth; they therefore can purchaſe none of the ſuperfluities we offer them. The comparatively few in better circumſtances, reſtricted, like the reſt, by numerous religious and civil cuſtoms, of which all are remarkably tenacious, find few of our commodities to their taſte; and their climate, ſo diſſimilar to ours, renders many of them unſuitable to their uſe, ſo that a Commerce between them and us cannot proceed far upon the principle of ſupplying mutual wants. Hence, except Woollens in a very limited degree for Mantles in the cold ſeaſon, and Metals on a ſcale very limited to be worked up by their own Artizans for the few utenſils they *need*, hardly any of our ſtaple commodities find a vent among the Indians; the other Exports which Europe ſends to India, being chiefly conſumed by the European population there, and ſome of the deſcendants of the early Portugueſe ſettlers, all of whom, taken collectively, form but a ſmall body in view to any queſtion of National Commerce.

What is here ſaid does not relate only to thoſe parts of India where the Company have Settlements or Factories, but to all the ſhores that embrace the Indian Seas, from the Gulphs of Arabia and Perſia to the Eaſtern Archipelago. Many advocates for a free Trade may ſuppoſe, that, in ſo vaſt a range, numerous poſitions favourable for the vent of European commodities are ſtill unexplored; but they are not aware, that in the Britiſh Settlements, which themſelves extend on the Weſt to Cambay, and on the Eaſt to China, there are a number of Merchants, Native and European, who carry on what is called the Coaſting Trade of India, with great ſpirit, ſending their ſhips to every mart inſular or continental, where any profitable commodities can be either ſold or bought. At all thoſe marts, European articles have been tried by the enterprize of individuals; the little demand that has been found for them has been ſupplied, and Reſidents ſettled in India can carry into ſuch parts the Trade in European commodities, which it is now open to them to receive from this Country, with more facility and advantage than Merchants in England.

The Merchants themſelves ſeem to be fully aware of the little probability of extending the Exports from this Country through the medium of the Natives. In explaining the ground upon which their expectations are founded, they ſtate, that by conveying them at more reduced rates of freight, they are likely to be more within the reach of perſons of lower condition, meaning, we ſuppoſe, among the Europeans. The freight, as ſtipulated to be paid in time of Peace, is £. 5. per ton on the Company's regular ſhips, and at the preſent period, after all the accumulated expenſes ariſing from the War, it is only £. 9. per ton. Mr. Bazett aſſumes, that freight upon Indian built ſhipping could be afforded at £. 8. per ton outward. Mr. Jones ſays £. 7. 10. the difference is not material. The value of a ton of Exports one with another, may be taken at a fair medium of £. 100. It muſt be evident, therefore, to mercantile men, that a difference of £. 1. 2. or even 5 per cent. can have but little influence in encouraging or depreſſing the demand for European articles in any of the markets of India.

We have ſubjoined, in the Appendix, No. 13. an abſtract view of the Trade with India from this Country, Foreign Europe, America, and from one part of India to another, in which is ſtated the particular articles of Imports and Exports, with their value for the five years, from 1802-3 to 1806-7, being the lateſt period to which ſuch an Account can be made up.

It will be ſeen from this Statement, that there is no place of commercial note from the Eaſtward of the Cape of Good Hope, the Shores of India to Canton, to which a Trade is not driven by the Britiſh or Native Merchant reſident in India, except Japan. It has been repeatedly made a ſubject of accuſation againſt the Company, that they have never taken any meaſures for eſtabliſhing a commercial intercourſe with this Empire. We reply, this accuſation is not founded on fact. The Company actually eſtabliſhed a Factory at Nangaſaki as early as the year 1614, under an idea ſuggeſted by one of their ſervants, that it would take off great quantities of Woollens in exchange for Silver, and ſo far be the means of relieving the Company's Trade from the odium to which it was ſubject in thoſe days of impoveriſhing

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impoveriſhing the nation by draining it of its treaſures. It appears, after a trial of four or five years, to have entirely failed of this object. In the firſt twenty-two months, the Factors were not able to diſpoſe of more than 32 Cloths, and in five years not more than 165. The Factory was thereupon withdrawn, the profit not being equal to the expenſe of its maintenance. Between 1632 and 1689, various attempts were made to renew the intercourſe, but they were as uniformly reſiſted by the Emperor, who, after a dreadful maſſacre of ſuch of his ſubjects as had become converts to the Chriſtian religion, expelled the Portugueſe, and by an edict ſhut his ports againſt Europeans of every nation except the Dutch. The terms upon which the Dutch obtained this exemption, if the facts are truly ſtated, were not only degrading to them as Merchants, but in the laſt degree reproachful to them as Chriſtians *.

The Dutch writers have upon all occaſions been anxious to reſcue their nation from the ſeverity of this charge; but they have been able to advance little beyond a ſimple denial of the fact. From what we diſcover upon our Records, we fear it is too correctly founded.

In a letter, dated 4th February 1670, addreſſed to the Company's ſervants at Bantam, is this paſſage:—"The great objection to opening the Trade at Japan, is againſt Chriſtianity. "This objection muſt be firſt removed. Our ſervants muſt not deny themſelves to be "Chriſtians, nor be liable to have their perſons and our effects ſeized for trading there before "terms are made."

On the 17th July 1671, Charles the II. addreſſed a letter to the Emperor of Japan, accompanied with preſents, entreating him to admit of a Trade being opened with the Emperor's ſubjects, which proved of no avail.

At this period, in ſome inſtructions to the Company's ſervants on the ſame ſubject, it is again ſaid:

"You muſt not *alter your colours*, but explain to the Japaneſe, that they have no "*alluſion to the Croſs*, as it is ſuppoſed they are not ſo much enemies to Chriſtianity as to "the Papiſts.

"We apprehend they will not inſiſt upon *unhanging the rudder and delivery of the guns*, "as they do with the Dutch. You muſt endeavour to avoid this."

In 1681, is a letter to the Emperor of Japan, of which the following is an Extract:

"Near ten years ſince, we ſent three ſhips with preſents for your Majeſty and Miniſters, of which one only arrived; but by the ſiniſter informations of enemies to us and your Majeſty, we were not admitted into your Majeſty's preſence, nor allowed to trade, &c."

This effort likewiſe proved abortive, as did a ſimilar one in 1683.

The Emperor of Japan was not only inflexible in his determination to have no commercial intercourſe with this Country, but he even prohibited the Importation of Britiſh Woollens by his own ſubjects trading to Bantam, and other places in the South Seas.

With theſe repeated diſappointments the Company were not totally diſcouraged, they determined to make another attempt, and in a letter of the 11th September 1689, they wrote to their ſervants at Fort St. George to this purport:

"Being now at peace with the Dutch, and our King being their Stadtholder, it may not "be prudent to attempt the Spice Trade; but we ſee no reaſon why, the King and Queen "being now both Proteſtant, you ſhould not make another attempt at Japan, as it can be "turned into a China voyage if you are diſappointed. This we recommend to your con- "ſideration, in regard that the only reaſon they gave for diſappointing our laſt attempt was, "that our Queen was then a Papiſt and a Portugueſe." This attempt in like manner alſo failed. Seeing then that the Emperor was ſo firm in his reſolution not to admit the Engliſh in trading intercourſe with his dominions, and the Company having expended upwards of £. 50,000 in purſuit of the object, it was at length finally abandoned.

But, admitting that they had ſucceeded in their views, Japan neither requires European commodities, nor does it afford any thing that we need. It was intended at the time only as a Trade from port to port in India. A conſignment to Japan was at that time required to conſiſt of a mixed cargo of goods from Europe, Perſia, India, the Coaſt of Choromandel, Bengal, the South Seas, Siam, Cambaya and Formoſa, of Callicoes, Silk, Pepper, Skins, &c. &c.

It appears from the Proceedings of the Commiſſioners appointed to examine into the ſtate of the Dutch Company's Trade in India in the year 1795, that the only produce which the Dutch for a long ſeries of years obtained from Japan, was Copper and Camphor for the ſupply of their Indian Settlements, of which the former, upon an average of ten years from 1784 to 1793, was only about 442 tons per annum.

* The Dutch are reported to have conſented to deny that they were Chriſtians, and as a teſt of their veracity to have ſubmitted in public to the degradation of trampling upon the Croſs.

Upon the arrival of their ſhipping they were to unhang their rudders and ſend them on ſhore, together with their guns and ammunition, there to remain till they were ready to depart.

It

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It appears alſo, that the expenſe of maintaining this intercourſe was ſo great, and the reſtrictions and reſtraints to which they were ſubjected by the Japaneſe ſo many, that they at one time had it in contemplation to withdraw their Factory. We ſhall only upon this head offer a ſhort obſervation, that if any Engliſhman is to be found ſo mean and abject, as, for the ſake of a little paltry gain, to undertake a Traffic with Japan upon the terms which even the Dutch are tired of, we are not diſpoſed to envy him in the acquiſition of his riches, or the feelings under which they muſt be acquired. Upon the head of Exports, we ſhall only further ſubmit a comparative Statement, by which it will be ſeen that the Company's endeavours to extend their Exportations from this Country have been attended with the moſt beneficial effects to the Country at large, though they have yielded but little advantages to themſelves.

In the 50 years from 1710 to 1759, about which time the Company firſt began to obtain territorial dominions in India,

The Company exported in Goods and Merchandize to the value of - -	£. 9,248,296
In Bullion - - - - - - - - - - - - - -	26,829,207
In the next 50 years from 1760 to 1809 inclufive, in Goods and Merchandize	48,659,458
Bullion - - - - - - - - - - - - - -	14,656,587
Of which in the laſt 10 years, from 1799 to 1808 inclufive, the amount were	
In Bullion - - - - - - - - - - - - -	6,030,035
Goods and Merchandize - - - - - - - - - - -	19,931,801

of which £. 11,299,420. has been in Woollens only:

Average per annum in Woollens - - - - - - - - -	1,129,942
Other Articles - - - - - - - - - - - - -	863,238
	£. 1,993,180

The great national benefits which have ariſen from the extenſive Exportation by the Company of Britiſh Woollens, having been ſo lately noticed in the Reports of the Special Committee, we ſhall forbear from enlarging upon that part of the ſubject on the preſent occaſion.

IMPORTS.

Let it be enquired, in the next place, whether the adoption of ſo great a change in our Indian Syſtem would be followed by the diſcovery of ſuch new and valuable productions of the Eaſt, as would ſerve materially to augment the Trade of this Country with the Continents of Europe and America; for, with regard to the ſupply of our home conſumption of Indian commodities, it cannot be aſſerted, that the Importations already made by the Company and individuals, do not abundantly ſuffice for it, or may not at any time be extended to the exigencies of the market; in which it may be noted, that a preference is given to the Cotton and Silk Manufactures of our own Country, and to ſome of the tropical productions brought from our Weſt Indian Colonies. Nor can it be aſſerted, that new adventurers in the Eaſtern Trade ſitting out from Great Britain, could, with a profit to themſelves, furniſh the home conſumption on cheaper terms than it is now ſupplied; for both the Company and Britiſh individuals, reſident in India, muſt have an advantage over ſuch adventurers in the proviſion of goods there; Britiſh reſidents in freight alſo; and yet of late the great Indian ſtaple of Cotton Piece Goods has been a loſing article in this Country.

Now as to the productions of India valuable for Foreign Commerce, the Trade of Europeans of different nations to all parts of it in the courſe of the laſt three centuries, may well be preſumed to have left little for diſcovery in that way. The Portugueſe, who in their early time ſpread themſelves along all the ſhores of the Eaſt, explored every conſiderable part of it, and they were followed by the Dutch, Engliſh, and French Companies, with their numerous Eſtabliſhments, ſome of which extended inland to the Upper India. But the modern European Merchants, reſident in the Eaſt, who have long been the chief navigators and adventurers in what is called the Coaſting Trade, as we before noticed, have become well acquainted with the commercial capacity of every region bounded by the Indian Seas, ſo that many Countries ſuppoſed here to be little known, becauſe little viſited by the ſhips of Europe, are familiar to them, and whatever article thoſe Countries furniſh, valuable for the Commerce of the Weſt, are already conveyed through the medium of private or foreign Trade to Europe.

The chief commodities ſuited to the European market, which India has hitherto been found to produce, are Spices, Pepper, Drugs, Sugar, Coffee, Raw Silk, Saltpetre, Indigo,

Raw

Raw Cotton, and above all Cotton manufactures of ſingular beauty and in endleſs variety. Theſe laſt have, as already intimated, formed from time immemorial the grand ſtaple of India, but from the riſe and excellence of ſimilar manufactures in Europe, particularly in our own Country, and from the general impoveriſhment which wars and revolutions have brought upon the Continent of Europe, with the obſtructions oppoſed in much the greater part of it to our Commerce, the conſumption of the fine fabrics of India has conſiderably decreaſed, and it is not likely that it can be reſtored to its former ſtandard. Spices, Sugar and Coffee, have been furniſhed chiefly from the Molluccas and Java, Dutch Iſlands not in our poſſeſſion, nor in a commercial view worth the expenſe of conquering and keeping them. The Cinnamon of Ceylon, now ours, may be brought in ſufficient quantity for the ſupply of all Europe in one or two of the Company's ſhips. Pepper is a very loſing article; Sugar has been of late imported from our territories, but the neceſſary expenſe of conveyance from ſo great a diſtance prevents it from being profitable, and it can be much encouraged only at the expenſe of our Weſt India Colonies. Raw Silk and Indigo, now produced in great perfection in Bengal and its dependencies, have been brought to that ſtate by the expenſe incurred, and the ſupport afforded by the Company. Both are articles occupying little ſpace in proportion to their value. The Factories where the former is collected and prepared are in the hands of the Company, who have in the courſe of many years eſtabliſhed them with great labour and expenſe. They can furniſh not only all the Raw Silk this Country requires, but much for the conſumption of the Continent, if it was poſſible to bring it there into competition with the Raw Silk of Italy, and the Tonnage already employed by the Company is quite ſufficient for its importation from India. The Indigo produced in Bengal and the adjacent Provinces, is equal probably to three-fourths of the demand of all Europe, and may eaſily be raiſed to the whole demand, but the manufacture of this article is entirely, and the trade in it, chiefly in the hands of individuals, who need and require no ſhipping from this Country, except what the Company provide to convey to Europe all that Europe can conſume of it. Saltpetre furniſhed only from Bengal is for political reaſons prohibited to Foreigners, and exported excluſively in the ſhips of the Company. For the ſame reaſons it could never be prudent to allow the private ſhips of this Country to carry it away at pleaſure. Where then, is the ſcope for the admiſſion of new ſhipping and new adventurers without limitation into the Trade of India with Great Britain? In general it may be obſerved, that the commodities which have hitherto come from that Country in a ſtate prepared for uſe, ſuch as the great ſtaple of Cotton Piece Goods, being articles of luxury, can have only a limited conſumption, and that the demand for them could not be encreaſed at all in proportion to the number of new competitors that ſhould enter into the trade. The ſame may be ſaid of all kinds of Spices and Drugs, which from their nature have a limited conſumption; and with regard to the important articles of Raw Silk and Indigo, which require a further preparation before they are uſed, there is already abundant proviſion made for their Importation to the utmoſt extent of demand.

There remains then to be conſidered, of all the commodities above enumerated, only the raw material of Cotton Wool, and to this may be added another of high importance, which India is in time likely to produce abundantly, namely, Hemp.

COTTON.

There is no article of Commerce that is ſubject to a greater variety of contingent events than Cotton, eſpecially when conſidered with reference to India. Like every other production of the ſoil, it is liable to great fluctuations in price, either from natural or eventual cauſes as the ſeaſons are more or leſs propitious to its growth, as produce ſhall bear to the preſſure of demand, or from political exigencies. The variations in thoſe reſpects will at times occaſion a difference of cent. per cent. in the firſt coſt of the article in India, and the like in the ſelling rates in England. This is the caſe in other parts as well as India; but as our views are here more immediately directed to the Cotton of India, we ſhall obſerve only, that

In Bengal, Cotton has varied from 12 to 25 rupees per maund.

At Madras, from 75 to 160 pagodas per candy, and

At Bombay, from 90 to upwards of 200 rupees per candy.

That Cotton, which in 1801, ſold at our ſales for 1*s.* 5½ per pound,

In 1802, though of the ſame quality, produced only nine-pence.

On the 23d of May 1804, ſome Cotton ſhipped at Bombay by the Houſe of Forbes, Smith and Co. ſold at 7⅝*d.* per pound.

On the 27th of July, a further parcel of the ſame Import ſold at 10⅝*d.* per pound.

On the 25th January 1805, ſome belonging to the ſame Houſe by the ſame ſhip, ſold at 1*s.* 4⅜*d.* or a difference of near 130 per cent. in the ſhort ſpace of ſeven months.

It is therefore to be apprehended that Cotton from India cannot be calculated upon as a permanently profitable article of Commerce; but notwithſtanding this unpromiſing appearance, the Eaſt India Company, with a view to enſure a ſupply of the raw material to the

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Britiſh manufactures, have ſome time ſince determined to make this article a regular branch of their Commerce, and have inſtituted two permanent Factories, one in the Upper India, and the other in the territories ceded by the Guickwar, on the Weſtern coaſt of India, from whence conſiderable quantities have been, and will continue to be, imported.

Under fortuitous circumſtances, ſuch as an eager demand with an inſufficient ſupply, a failure of Crops in any of the places of its growth, or an interruption in the Trade with the uſual places from which it is imported, Cotton from India has probably at times yielded ſome advantages; but in the ordinary courſe of things it is, generally ſpeaking, *impoſſible* to anſwer, and yet upon every occaſion when the Commerce of India has been the ſubject of diſcuſſion, the Private Traders have always inſiſted that the Trade of India was capable of being conſiderably extended in raw materials for the uſe of the Britiſh manufactures, and Cotton has always been referred to as the foundation of theſe aſſertions. It is taking the advantage of popular ground, but it is neither more or leſs than popular deluſion. We have heard of aſſertions, that ſix millions of pounds of Ahmood Cotton (the Cotton of Surat) could readily be vended in this Country at 5*s.* the pound, when the price in India was but 90 rupees the candy, (in June 1809 it was at 180). We have alſo ſeen a calculation, by which, reckoning the Prime Coſt, Charges of Freight, Intereſt, Inſurance, &c. to its introduction here at a rate of 1*s.* 6*d.* per pound, and reducing the ſale rate to 3*s.* per pound, the advantages that would accrue to the Company, upon an Import of 20,000 bales, were rated at £.450,000. per annum, and under the impreſſion of this calculation, a Merchant of India actually made us a tender of this quantity deliverable in London on Britiſh or Indian-built ſhipping, at 2*s.* 3*d.* the pound, by which he obſerved, the Company would be gainers of 9*d.* per pound at 3*s.* or £.225,000. and if the ſelling rate extended to 3*s.* 6*d.* or 4*s.* of upwards of half a million ſterling per annum.

We have alſo heard from a quarter where better information might have been expected, the coſt price of Cotton at Bengal quoted at 1½*d.* the pound, while the Planter in the Weſt Indies, it was ſaid, could not afford to ſell it on the ſpot under 1*s.*; but it was omitted to be ſtated, that this was the price of Cotton in the ſtate as gathered immediately from the pod, which by the firſt operation of cleaning loſes 3-4ths of its weight by being diveſted of the ſeeds.

But it is ſaid, the freight of £.22. 15*s.* on ſo low-priced an article as Cotton operates as a bar to its importation; and yet it is within our knowledge, that the Private Traders charge *this ſame rate* to one another on their Indian-built ſhips, at £.22. 15*s.*; the freight of a ton of Cotton, ſuppoſing it ſo compreſſed, that 1,600lbs. will come into the ſpace of 50 feet, is but about - - - - - - - - - - - - - 3¼*d.* per lb.

The preſent War freight from Surinam, Demerara and Berbice, is	3.
St. Lucia - - - - - - - - - - - -	2½.
Grenada - - - - - - - - - - - -	2¾.
Nevis - - - - - - - - - - - -	2½.

Seeing then that individuals have the means of importing Cotton at rates of freight nearly as reaſonable as thoſe that attach upon the article from other places of its Import, it follows, that it is not the charge of freight that operates againſt its introduction. The impediment will be found to ariſe from other cauſes. In proof of this we beg to introduce in this place, the following quotations from the Proceedings of our Government of Bombay.

" We have long been ſenſible, that the general and improvident competition which has " prevailed among the mercantile part of the Settlement, has encouraged the Northern " Dealers to exact a price for the article neither warranted by its intrinſic value on the ſpot, " or the relative demand for it in the foreign market. The effect of the competition has not " ended here; it has produced the nefarious practice of adulterating the quality, and en- " creaſing the weight of the ſtaple; a circumſtance which has affected the Merchant and the " ſale of his cargo in the markets of China and England. We have ſpared no expenſe to " obviate the latter, by the ſtrongeſt repreſentations to the Court of Poonah and the Northern " Provinces, but with little or at beſt with partial ſucceſs."

The fact is (as far as concerns the Exports to China, and perhaps even the Conſignments to England may not be free from the remark) " the Traders have conceived it mattered " not what quality they ſent to China, provided it was Cotton, in any ſtate."

If the above obſervations ſhall be thought too pointed, we beg to obſerve, that we find upon our Records a letter from a perſon at the head of one of the firſt mercantile Houſes in Bombay, to the Bombay Government, in which is the following paſſage:

" Cotton of the beſt quality fit for the Europe market, or that eſtimated looſe at Broach " at 130 rupees, is too *good for the China market*, being much too high-priced; and therefore " the additional expenſe of cleaning it may be ſpared."

We alſo find on our Records another letter from the ſame Merchant, in which is given a deſcription of the Cotton Trade, which, although written with a more immediate reference

to

to the Trade with China, will not be found an unfaithful repreſentation of their concerns with this Country.

"Our Cotton Trade with China has for ſome years paſt been a mere *Lottery*, in which the "Merchants have carried on a blind competition, encouraged occaſionally by a little ſucceſs; "but the tide is at length turned againſt them, and they may loſe more by one voyage than "they have gained by half a dozen. It is therefore much to be wiſhed, that they might be "enabled, with the aid of Government to fix upon ſome reaſonable and liberal plan of reſ-"cuing this trade from deſtruction, and themſelves from certain ruin, or at leaſt from "deſperate ſpeculation."

On the ſubject of Drugs, we have only to obſerve, that as this is a branch of the Import Trade from India that has been in a great degree left to the Commanders and Officers of the ſhips employed in our ſervice, we cannot ſpeak ſo decidedly to it as we have done to our own concerns*. We may venture however confidently to affirm, that we know of no articles whatever whether claſſed under the head of Drugs or otherwiſe, that are capable of being extended. In proof of this we beg to annex a liſt of the various articles that have been brought to our ſales in the laſt five years on private account, as well by the Merchants as by our Commanders and Officers, in which will be found almoſt every article at preſent known in the commercial world. Having exhibited a comparative Statement of the extent of the Company's Export Trade as well before as ſince the attainment of their territorial acquiſitions, we ſhall now add a ſimilar Statement as regarding the Imports. The amount ſales from 1747 to 1756, being the ten years immediately preceding that event, was - - £.23,155,730.

or per annum - - - - - - - - - - - - 2,315,573.

The amount in ten years from 1798 to 1807 inclusive, was £.63,440,356. but for the purpoſe of a fair compariſon to this ſum muſt be added for the duties which formerly were paid by the Company, and included in the amount ſales, but ſince the Warehouſe Act of 1799 have been paid by the buyers on clearing them, the further ſum of - £.17,800,598.

which brings the amount to - - - - - - - - - 81,240,954.

or per annum - - - - - - - - - - - - 8,124,095.

and if an allowance is made for the reduced rates of all Indian articles, on account of the unſettled ſtate of affairs on the Continent, the amount would perhaps, on a comparative view, ſtand at little leſs than £.10,000,000. or more than a fourfold proportion.

PRIVATE TRADE, INTERFERENCE WITH COMPANY's TRADE.

The Private Traders have upon various occaſions profeſſed, that they had no wiſh to interfere in any branch of the Company's Trade. In a Memorial to the Commiſſioners for the Affairs of India, on the ſubject of Private Trade, dated 8th June 1801, they ſtate, "that their "plan will not in the ſlighteſt degree diminiſh the commercial profits of the Eaſt India "Company, whoſe Inveſtments, they add, conſiſt for the moſt part in articles different from "thoſe of the Private Traders, ſo that in the ſtaple commodities of the Company, no "rivalſhip can take place between them." It has alſo on ſeveral occaſions been ſtated by themſelves and their advocates, as well in as out of Parliament, "that they had no wiſh "to deal in any articles of the Company's Trade," that they were only "deſirous their ſhips "might *proceed* to *India* with ſuch goods as are not excluſively reſerved for the Company, "and to return with cargoes of Rice, Drugs, Gruff Goods, and ſuch other articles as the "Company do not think fit to reſerve to themſelves." They have uniformly profeſſed and continue to do ſo, that their views are directed only to raw materials, as Cotton, Drugs, &c. We are not diſpoſed to call in queſtion the ſincerity of their profeſſions; but in oppoſition to their aſſertions, we are deſirous of bringing under notice the manner in which their Trade was conducted, between the years 1797-8 and 1803-4. In this period is comprized the time when importations were made in every reſpect in conformity with their wiſhes. Our view in ſelecting this period is, becauſe, prior to 1797, their concerns were comparatively trifling, and ſince 1803, their exertions have been in a great degree diminiſhed, firſt, from the effects of their improvident ſpeculations, and, more recently, from the preſſure of the times, which has had an unfavourable influence upon all commercial operations.

The articles, of which the Company's regular Inveſtments from India are compoſed, are Cotton and Silk piece goods, Raw Silk, Saltpetre, Sugar, Lacks, Turmerick, Pepper, Sunn, Coffee, and more recently Cinnamon. Indigo has been in the hands of the Private Traders excluſively, from 1788 until within the laſt year or two.

It appears from official documents, that in the period to which we have referred, the Private Traders imported;

* In 1805 the quantities of Drugs of the private imports then remaining in our warehouſes were equal to ſix years conſumption, many of which periſhed for want of a market.

Or

No. 1. Observations on Evidence relating to Private Trade with India.

	Tons.
Of Piece Goods	11,988
Raw Silk	299
Sugar	11,954
Saltpetre	5,345
Pepper	4,046
Lacks, &c.	2,156
Sunn	217
Coffee	2,099
Total in articles of the Company's eſtabliſhed Commerce	38,104
In Indigo	10,674
Cotton	20,141
Sundries	10,062
Tons	78,981

Now if from this total we deduct the articles of the deſcriptions of thoſe of which the Company's regular Inveſtments are compoſed, and in which the Private Traders ſo pointedly diſclaim every idea of interference, viz. Piece Goods, Raw Silk, Sugar, Saltpetre, Pepper, Lacks, Turmerick, Paut, Sunn and Coffee - - - - - - 38,104 tons.

alſo for Indigo which had been left in the hands of the Private Traders - - - - - - - - - - 10,674

For Cotton - - - - - - - - - - - 20,141

Tons - - 68,919

It will in reſult appear that the remainder, which conſiſts chiefly of Drugs and various articles of trifling note, all of which, that were capable of being imported with advantage, would have found their way to this Country through the licenſed privileges of the Commanders and Officers of the Company's freighted ſhipping, is but 10,062 tons, or, on the average, leſs than 1,500 tons per annum. To this view of the Tonnage we will add another as to the value.

It appears that during the five years, from 1801 to 1805 inclusive, when the moſt conſiderable of theſe Imports were made, the ſale amount of the goods imported in the Privilege Trade, were as follows—per annum;

In Piece Goods	£. 665,669
Raw Silk	38,260
Sugar	37,526
Saltpetre	38,782
Spice	777
Coffee	42,708
Pepper	52,711
	£. 876,433
Indigo	633,506
Cotton Wool	104,281
Drugs	195,565
Total	£. 1,809,785

If therefore from this ſale amount, we deduct in the firſt inſtance £. 876,433. for the amount of the goods of the deſcription of thoſe which form the Company's regular Inveſtment; and ſecondly, £. 633,506. for the article of Indigo, which, as has been before remarked, had been ſince 1788 conceded to them excluſively, making together £. 1,509,939; it will appear in reſult, that the boaſted ſurplus Trade of India, which it has been in ſuch a decided way pronounced the Company's capital could not embrace, is reduced to the comparatively trifling ſum of £. 300,000. per annum, from which, if we deduct the article of Cotton, it ſinks to under £. 200,000.

It is evident from theſe premiſes, that the views and expectations of the Private Traders, ſo far as regards the creating and extended Importation of Indian goods of a deſcription different from thoſe in which the Company deal, has, after the faireſt experiment, proved deluſive. We are aware it may be urged in reply to this, that if the markets are competent to take off in articles of the deſcription in which the Company deal, the quantities here ſtated with advantage to the Merchant, and without proving injurious to the Company, it is a clear demonſtration that the Trade of India is capable of being carried to an extent beyond the powers of the Company's capital to embrace. If the premiſes can be ſubſtantiated, we admit the concluſion to be juſt.

That ſuch Imports have been made is an undoubted fact, but that they have been made with advantage to the Merchants, and without in the ſlighteſt degree diminiſhing the commercial profits of the Company, we feel ourſelves bound to deny.

In

No. 1. Obſervations on Evidence relating to Private Trade with India.

In order to ſhew how far the Merchant's Imports have interfered with thoſe of the Company, it may be neceſſary to ſtate, that in the twenty-five years previous to 1797, when the Private Traders firſt began to import upon an extended ſcale, the Company's Imports of Bengal Piece Goods, were:

Pieces 16,129,635, which ſold for £. 28,012,024; which gives the average for each year at 643,993 Pieces, and the medium value at per piece £. 1. 14. 8.

Since when, the Imports by the Company and by the Merchants have been as follows:

COMPANY'S.

	Pieces ſold.	Amount.	Medium Price.
1797	359,329	£. 648,756	£. 1 17 —
1798	723,127	1,219,818	1 14 —
1799 March ſale	334,115	508,584	1 10 6
—— Sept ſale	450,500	548,256	1 4 6
1800	1,129,501	1,406,879	1 5 —
1801	838,712	1,179,447	1 8 6
1802	437,862	660,019	1 16 —
1803 M. ſale	242,164	293,832	1 4 3
—— Sept. ſale	381,477	378,199	— 19 9
1804 M. ſale	442,952	424,456	— 19 —
—— Sept. ſale	518,019	493,106	— 19 —
1805 M. ſale	174,321	142,157	— 16 6
—— Sept. ſale	None ſold.		
1806 M. ſale	410,196	336,453	— 16 5
—— Sept. ſale	199,500	146,466	— 14 9

IN PRIVILEGE.

1797	136,761	£. 151,942	£. 1 3 —
1798	127,810	182,594	1 8 6
1799 M. ſale	79,727	133,336	1 13 6
—— Sept. ſale	152,870	145,503	— 19 —
1800	304,530	317,828	1 — 10
1801	396,444	379,569	— 19 1
1802	1,252,503	960,864	— 15 4
1803 M. ſale	742,193	462,757	— 12 6
—— Sept. ſale	343,546	202,452	— 11 10
1804 M. ſale	548,186	306,886	— 11 2
—— Sept. ſale	431,013	220,082	— 10 2
1805 M. ſale	320,727	193,665	— 12 —
—— Sept. ſale	None ſold.		
1806 M. ſale	113,233	67,453	— 11 10
—— Sept. ſale	96,264	61,602	— 12 —

It is obvious from theſe Statements, that while the Trade in Bengal Piece Goods remained entirely in the Company's hands, it was conducted wiſely and directly upon the true mercantile principle of regulating the Imports in proportion to the current demand.

Another eſſential and equally important object was no leſs attended to, that of keeping up the reſpective fabricks to their eſtabliſhed ſtandard as to quality and dimenſions. Upon this head, the good faith of the Company was ſo implicitly acquieſced in by the Dealers on the Continent, that they would readily give their orders upon the bare authority of the invoice mark; and it not unfrequently happened, that the commodities paſſed from one buyer to another without inſpection or examination. The ſales were made at ſtated periods twice in the year, at the diſtance of ſix months from each other; and when the goods were declared for one ſale, the buyers had an aſſurance that no further quantity of ſuch goods ſhould be ſold until the enſuing half-yearly ſale; in ſhort, the whole routine of the buſineſs was conducted on ſyſtematic principles, and to the perfect ſatisfaction of all parties.

It will alſo be noticed, that when the annual Imports of Bengal Piece Goods were limited to from 7 to 800,000 pieces of the various aſſortments, they were readily taken off at the ſale without any material difference in the felling prices; and that as the Imports exceeded or fell ſhort of that quantity, the prices fluctuated in a correſpondent proportion. In the five

	Pieces.
years from 1797 to 1801, the Imports of the Company were	3,826,284
And there were imported by individuals in the like period	1,198,142
	5,024,426
which gives the average of each year at	1,004,885

which additional quantity does not appear to have had at the time any unfavourable influence on the prices.

No. 1. Obſervations on Evidence relating to Private Trade with India.

In the enſuing four years, from 1802 to 1805, the total Imports by the Company were — — — — — — — — — — — — — — Pcces. 2,564,297
And in Privilege — — — — — — — — — — — — — — 4,055,169

Ps. 6,619,466

which gives the average of the Company's at — — — 641,074
Privilege — — — — — — — — — — 1,013,792

1,654,866

the effect of which reduced the prices of the Company's goods from £. 1. 10*s.* the average ſelling rate in 1802, to 16*s.* 6*d.* the average rate of 1805, which is a diminution of upwards of £. 50 per cent. while thoſe in Privilege ſuffered in the like proportion.

Such are the miſchiefs that have ariſen from the admiſſion of the Private Traders to a participation in the Indian Trade, as far as regards the branch of Bengal Piece Goods only. The like baneful effects have been felt in the Piece Goods from the Coaſt of Coromandel, and in other articles the reſult has been ſimilar, as Raw Silk, Pepper, &c. It may be ſaid in oppoſition to theſe Statements, that the preſent times afford no juſt criterion for compariſon. We allow the force of the obſervation, and to avoid the poſſibility of objection, we have purpoſely brought our comparative Statement no lower than 1805; but if we confine ourſelves only to the years 1802-3 and 4, when none of the preſent obſtructions and reſtrictions upon the Continent were in exiſtence, the reſult will be found to be nearly the ſame. In theſe three

		per annum.
years the Company's declarations of Bengal Piece Goods were —	2,346,211	or 782,070
which is about the uſual ſtandard import.		
And thoſe of individuals — — — — — — — —	3,732,349	1,244,116
	Ps. 6,078,560	2,026,186

Theſe improvident Imports produced their natural effect.

In 1802, the Company ſold 443,993 Pieces at an average of £. 1. 10*s.* per Piece. The average ſale rate in 1801 of Privilege Goods was 19*s.* 1*d.*; the difference is owing to the latter being in general of an inferior deſcription. In 1802, there were ſold belonging to individuals 1,273,273 Pieces, which lowered the price from 19*s.* 1*d.* to 15*s.* 4*d.* or nearly 20 per cent.

In March ſale 1803, the Company's Goods alſo experienced a reduction from £. 1. 10*s.* to £. 1. 4*s.* 3*d.* or upwards of 18 per cent. and out of 364,394 Pieces declared, 122,230 Pieces or 1-3d of the ſale, were refuſed for want of buyers.

In the ſame ſale 756,089 Pieces, belonging to individuals, reduced the price further from 15*s.* 4*d.* to 12*s.* 6*d.* a difference of 18 per cent.

In September ſale 1803, the Company's goods were further reduced from £. 1. 4*s.* 3*d.* to 19*s.* 9*d.* or a further 18 per cent. and out of 404,648 Pieces declared, 113,171 pieces were refuſed for want of buyers. In the ſame ſale, the goods of individuals fell from 12*s.* 6*d.* to 11*s.* 10*d.*; and out of 501,293 Pieces declared, 157,747 Pieces, or more than 1-4th, were refuſed for want of buyers.

In March ſale 1804, the Company's goods were reduced from 19*s.* 9*d.* to 19*s.* but out of 539,294 pieces declared, 96,342 pieces were refuſed for want of buyers. In the ſame ſale the goods of individuals were reduced from 11*s.* 10*d.* to 11*s.* 2*d.* and out of 762,250 pieces declared, 214,054 pieces were refuſed.

In September ſale 1804, the Company's goods retained the price of 19*s.* but thoſe of individuals fell to 10*s.* 2*d.*

Now if from theſe quantities annually declared within the three years alluded to, viz.

Pieces.
2,026,186.
we deduct of the Company's goods refuſed in the three years 363,737
Of thoſe belonging to individuals — — — — — 414,908

778,645 or per ann. 259,548

It will leave the quantity ſold, or rather apparently ſold, at — — — 1,766,638

But it is a well known fact, that very conſiderable portions of the goods belonging to individuals only nominally paſſed the ſales, and were bought in for the account of the Proprietors *. If theſe are eſtimated at only one-half of the quantity ſuppoſed to be ſold, which is believed to be ſhort of the actual quantity ſo bought in, or — — — — — — — — — — — 552,906

It will leave the quantity really and *bonâ fide* ſold, at — — — — 1,213,732

It may therefore fairly be preſumed, that the markets are not equal to take off Bengal

* A conſiderable number of which lay ſeveral years in the Company's warehouſes waiting for a market.

Piece

No. 1. Obſervations on Evidence relating to Private Trade with India.

Piece Goods to any conſiderable extent beyond the Company's regular and accuſtomed Imports, ſay, 800,000 pieces per annum; ſince it is ſeen, that an addition of 400,000 Pieces per annum in three years, brought this deſcription of goods down near 40 per cent. But it is neceſſary to obſerve, that the evil of this rivalſhip has not merely been confined to the markets at home. The Company have equally ſuffered from the competition that has been excited againſt them in the Aurungs and manufacturing diſtricts abroad, where eagerneſs of demand has unavoidably led to encreaſe of price; and what is no leſs to be regretted, the fabricks have in ſome inſtances been ſo ſhamefully debaſed, that, as one of the Company's Agents has juſtly obſerved, "the original ſtandards are no longer to be ſeen." The Company's Records both at Bengal and the Coaſt are full of complaints on this head; they are too voluminous to be introduced in this place; we ſhall therefore inſert only the following:

"The indulgence of Trade on Piece Goods was originally granted to individuals under the "expreſs ſtipulation, that they ſhould not interfere with the Company's Inveſtment; but "we lament to add, and experience has eſtabliſhed it to be an undeniable fact, that the "forbearance with which the Agents of the Private Traders have been permitted to ſettle "themſelves in different parts of the Country has not failed of being productive of ſerious "prejudice to the Company's manufactures; for their object being confined to the purchaſe "of goods of any deſcription, it becomes a matter of unconcern whether the quality or "dimenſions are deficient; and the natural conſequence of ſuch an evil tends to create an "indifference on the part of the Weaver, who, being certain on theſe occaſions of obtaining "a good price for his Cloth, adopts without remorſe the fraudulent practice of making uſe "of bad materials; and we have reaſon further to believe, that the conſtituents to whom "ſuch goods are ultimately conſigned, are liable to ſuſtain a loſs from their imperfections."

"The ſecond prominent evil of which we had cauſe to complain, was the great diffi- 9th April
"culties occaſioned by the interference of the Private Traders in the proviſion of the Com- 1803.
"pany's Inveſtments, and the ruinous debaſement of the fabricks, both proceeding from a "competition of a particular juncture, that admits of no delay, and conſequently obliges "them to purchaſe whatever they can procure, however inferior in its quality; of which "urgent neceſſity the Manufacturer is perfectly aware, and ſcruples not to avail himſelf to "the utmoſt, by vending a debaſed manufacture made up with the advances he has received "from the Treaſure of the Factory."

We cannot cloſe our obſervations on this ſtaple article of the Company's Indian Trade, without adverting to a circumſtance which is too important to be overlooked.

In a letter from the Governor General Marquis Welleſley, to the Secret Committee, 7th April 1801, his Lordſhip ſtates the neceſſity for curtailing the amount of the Inveſtment for 1801-2; and obſerves, that in order to guard againſt the evils which might attend a ſudden and conſiderable reduction of the Indian Inveſtment, the advances for which, iſſued throughout every part of the Country, furniſh ultimately a reſource for the payment of the land revenues, and by withholding of which difficulties might occur in realizing them, it had been found neceſſary to afford the Public an aſſurance that "the arrangement adopted "in the laſt year by the Order in Council, 19th September 1800, for allowing the Export "to England in private ſhips, would be continued in the enſuing ſeaſon."

Of the propriety of admitting individuals to ſupply any deficiency that may ariſe in the proviſion of goods for the Europe market, when the Company are enabled to afford the needful funds for that purpoſe, there can be no queſtion. The Board of Controul, in a letter from Mr. Broderick, their Secretary, dated 25th March 1802, ſuggeſt, "that his "Lordſhip be informed, in reply to his letter, that the Company perfectly agree in the ſen- "timents expreſſed by his Lordſhip in regard to the evil conſequences that are likely to "enſue when the Company's Inveſtment is much curtailed, if the Public were not allowed "to fill the chaſm. The claſs of Manufacturers, as therein remarked, is entitled to the "conſtant protection and encouragement of the State, otherwiſe that uſeful and valuable "body of men might experience diſtreſs, the fabricks be debaſed, valuable branches of "manufacture, now ſupported by the Company, be wholly abandoned or materially injured, "and the Country ſuffer from the diminution of that ſupply of ſpecie, which is now regu- "larly furniſhed through the channel of the Company's advances.

"We were glad to find that the Governor in Council had taken care to prevent the ope- "ration of thoſe evils, or to alleviate their effects; and that with this view, it was deemed "neceſſary to afford every poſſible encouragement to the Private Merchant, in order that he "might be enabled to ſupply the place of the Company in the market, and to furniſh that "ſupport to the Manufacturers which could not proceed from the Company's funds."

Of the correctneſs of this principle there cannot reſt the ſhadow of a doubt. It conſtitutes the only true and ſubſtantial ground upon which every portion of this valuable branch of the Company's Commerce ought ever to have been conceded. But what was the fact? The Merchants of India, mindful only of what they thought to be their own immediate intereſt, inſtead of affording relief to the Manufacturers in the various Factories and Aurungs ſubordinate to the Company's more immediate government; inſtead of making up deficiencies in the uſual and well known fabricks of which the Company's Inveſtment have long been compoſed, and which were about to be curtailed; inſtead of filling up that chaſm which the temporary embarraſſment of the Company had created, and thereby ſupplying the place of the

No. 1. Observations on Evidence relating to Private Trade with India.

the Company in the market; inſtead of making uſe of their funds in the way that was likely to relieve the Weavers from diſtreſs; to preſerve the valuable branches of manufacture which were ſupported by the Company, from being wholly abandoned or materially injured, and to prevent the Country from ſuffering by the diminution of that ſupply of ſpecie which was regularly afforded through the channel of the Company's advances; inſtead of forming engagements that would have been creditable and profitable to themſelves as well as beneficial to that Government by whom they were protected, they wildly and improvidently, without concert, plan, ſyſtem, or connection with each other, diſpatched Agents into the Upper Provinces with unbounded commiſſions to provide immenſe quantities of goods of the loweſt deſcription of quality, or, as they have been well deſcribed in an official document, "Goods of a ſlight and flimſy texture, in which their object was principally to obtain as many "covids of Cloth for as little money as poſſible without the leaſt regard to fabrick, and ſo "eager was their competition againſt each other, that they paid in the ceded and reſerved "territories larger prices for theſe debaſed commodities than could be obtained for them in "the Calcutta market."

It is with goods of this deſcription that London, America, and the markets throughout the whole of Foreign Europe have been glutted, a ſtriking inſtance of which appears in the immenſe quantities of theſe low aſſortments from Bengal belonging to individuals, which lay ſo long in the Company's warehouſes, that many would have been out of time for Exportation, if the Lords of the Treaſury had not repeatedly, at the ſolicitation of the Proprietors, enlarged the ſtipulated time allowed for that purpoſe.

It appears that the value of Piece Goods manufactured in the Upper Provinces, and exported from Calcutta, which in 1799-1800 was but 17 lacs of rupees, in 1800-1 exceeded 57 lacs, and was ſtill greater in 1801-2.

The value of Piece Goods in privilege exported from Bengal to the port of London alone in 1801-2 and 1802-3, was upwards of 65 lacs in each year, or a larger ſum than the amount of the Company's proviſion of Bengal Piece Goods in the moſt favourable conjuncture of their affairs.

In 1803-4, it was reduced to 48 lacs.
1804-5 - - D° - 12, and
1805-6 - - D° - 3 only.

nor has this deficiency been made up by a correſpondent encreaſe to any other parts of Europe or America. The nations on the Continent are found to vary but little, and to America the average from 1800-1 to 1803-4 was per annum 47 lacs; in 1804-5 it was reduced to 25; and in 1805-6 it advanced again only to 47 lacs; from which it is evident, that the markets have been glutted and the prices reduced, ſolely by the interference of individuals in this hitherto valuable and ſtaple branch of the Company's Commerce.

The following Fifteen Numbers, are APPENDICES to the foregoing "OBSERVATIONS."

No. 1.

East India House, 12th November 1806.

TERMS and CONDITIONS under which the East India Company are willing to furnish Tonnage, exclusive of that to be provided by the Act of the 33d of His present Majesty, cap. 52.

1.—THAT the applications for tonnage be received on the first Wednesday in the months of September, December, and March in each year, and that such applications be indorsed, "*Private Application for Tonnage*;" and that any application made in the intermediate months, unless required by advertisement, will be considered only in the ensuing quarter.

2.—That all applications be made by the persons who actually ship the goods, and not by any agent or clerk, and specify that the said goods are bonâ fide intended to be sent to India on account of the persons making the application, or on commission received from persons in India, whose names must be inserted in the applications; and the person making application must engage to verify the same by affidavit, if so required by the Court of Directors.

3.—That every application do specify the tonnage of measurable and heavy goods respectively, the particular articles of which each species of tonnage consists, the Presidencies to which they are to be consigned, and the periods when the same will be ready to be shipped.

4.—That no material deviation be permitted in the articles of tonnage specified in any request, after such request shall have been granted.

5.—That no application for a less quantity than one ton be granted.

6.—That the Court of Directors, in order to encourage the export of a sufficient supply of necessary articles for consumption in India, do not intend to restrain the exportation wholly to the letter of the Act, which limits the articles to such as are of the growth, produce, or manufacture of Great Britain, but the Court reserve to themselves the power of limiting the exportation of articles which are not of the growth, produce, or manufacture of Great Britain, or the exportation of which by individuals is not permitted by the Act, to such quantities as the Court may judge proper. And they further reserve to themselves a power to reduce the quantities of any particular description of goods applied for by any individual, which may appear to them to operate to the exclusion of others.

7.—That not more than fifty chests of wine, or fifty hogsheads of beer belonging to one person, be laden on any ship.

8.—That the tonnage of wines or chests of liquors on freight, be calculated at two chests, containing twelve dozen quart bottles each to the ton, and not at three chests to the ton, as has occasionally been the practice heretofore.

9.—That the Tonnage of Carriages on freight be calculated as follows, *viz.*

A Coach or Barouche - - - -	10 tons
Chariot - - - - - - -	8
Phaeton - - - - -	6
Curricle - - - - - - -	4½
Two-wheel Chaise - - - - -	2

10.—That not more than two four-wheel carriages, or four two-wheel carriages, be laden on any ship, nor any one house be permitted to ship more than one carriage on each ship.

11.—That if quicksilver be allowed to be shipped on freight, no expense or risk thereby be incurred by the Company or owners of the ship.

12.—That the peace rate of freight for goods shipped in England on extra ships for India, be at a rate not exceeding £.5. per ton; and that such additional freight be paid for goods shipped in England in war, as the circumstances of the time may render necessary.

13.—That the peace rate of freight homeward shall not exceed £.11. per ton; and that such additional freight be paid on goods laden in India on extra ships, in war, as the circumstances of the time may render necessary.

14.—That wine freighted from Madeira to India, on the Company's extra ships, be at the rate of £.5. per pipe of 110 gallons.

15.—That the same rate of freight be paid for wine sent from Madeira to any part of India, both in peace and war.

16.—That the freight of wine brought from India to England be £.8 per pipe in time of peace, and £.12 per pipe in time of war, and that this freight be paid previous to the delivery of the wine in England, and charged at the above rates respectively, whether the pipes contain the full quantity or not.

17.—That persons requiring tonnage for wine from Madeira to be landed in India, or to be carried to India and from thence to England, be permitted to lade in articles for Madeira, freight free, to the amount of the tonnage they may be allowed in wine, and that two pipes be calculated equal to one ton.

18.—That the ships be allowed to remain at Madeira two working days for every twenty tons of goods they may have been permitted either to carry to or receive on board at that island (the days of arrival and sailing not included), and that if the agents of the shippers should not complete their lading within that period, the ships do proceed on their voyage, and the freight paid in England do thereby become forfeited.

19.—That all persons do make a deposit in the Company's treasury, within fifteen days after their requests to ship goods or wine shall have been granted by the Court of Directors, of the amount of freight chargeable on such goods or wine at the rates above mentioned, under the regulations of the Act.

20.—That the Court of Directors do reserve to themselves the right of allotting to any of the ships in their service, bound to the respective places of consignment, the goods or wine in such proportions as they may think proper; at the same time, the Court will endeavour to comply, as far as circumstances will admit, with the particular wishes of the proprietors, respecting the shipping of their goods or wine.

21.—That if the goods allotted as above-mentioned be not sent on board the ships, previous to the day appointed by the Court for the ships clearing out at the Custom House, the freight paid on such goods shall be forfeited.

22.—That should the produce of such goods or wine be paid into the Company's Treasury at either of the three Presidencies, or Bencoolen, bills will be granted on the Court of Directors, on the terms of the season allowed to other individuals.

23.—That the proprietors of goods shall be exactly on a similar footing with the Company, in respect to short delivery, as is contained in the terms and conditions under which the ships shall have been engaged.

24.—That each shipper of goods, jointly with the Company, shall be entitled to all allowance for ship damages and short delivery, not exceeding £.4. per ton on their respective tonnage; that is to say, £.4. per ton to such persons who occupy the like proportion of tonnage out and home, whether the damage be on the outward or homeward goods, and £.2. per ton on the outward goods, and the like sum on the homeward goods, when they belong to different proprietors, averaging on the whole at the rate of £.5. per ton on the builder's measurement, agreeably to the terms under which the ships shall have been engaged.

25.—That in all other cases the owners of goods will be subject to the same decisions and determinations only, as the Company themselves are liable to.

26.—That the tonnage of all goods (except the articles before mentioned) be calculated according to the computation of tonnage used by the Company.

27.—That three days at least shall be appointed by the Court for shipping goods on board of each ship appointed to carry out the same, and that public notice shall be given, at least three days before such day of shipping, by the officer for private trade outwards.

28.—That not any order will be given by the officer in the private trade department outwards, for goods allowed to be shipped on freight, until the several persons who are permitted to export the same shall have delivered into the office an exact account of the tonnage of each article which they have been allowed to ship.

29.—That before any goods shall be shipped, the same shall be registered with the officer for private trade outwards, in books to be kept by him for that purpose, which registry shall describe the marks and numbers of each bale or package of goods to be shipped, and the amount of the whole tonnage allowed to the person so shipping, and all goods which shall be shipped without being so registered, will be considered as goods illicitly shipped, and the goods will be subject to such seizure and forfeitures, and the owners, shippers, and agents concerned therein, to such forfeitures and penalties, as any person shall be subject to by law, for carrying on trade to and from the East Indies without the Company's licence.

30.—That the said officer for private trade outwards, upon such registry as aforesaid, shall give an order or licence, under his hand, for the shipping of such goods, which licence, together with the goods, shall be carried to the East India Wharf to the proper officers there, who shall examine the same, to see that the packages contain only the sorts of goods of which notice shall have been given,

and

and that they do not exceed in tonnage the quantity of goods allowed to such shipper; and all goods exceeding the allowed tonnage shall be returned and taken back, unless the Committee of Shipping of the said Company, upon special application, shall see fit to allow the shipping thereof, which it shall be competent for them to do, upon previous payment of double freight for the additional quantity of goods shipped, exceeding the quantity appertaining to such shipper as aforesaid, if the same shall amount to one ton or upwards, or single freight if under one ton.

31.—That after the goods shall have been examined as aforesaid, the same shall be sent from the East India Wharf on board of hoys to be employed by the Company, the water-side charges and hoyage being previously paid by the owner of the said goods, in default of which payment, the goods may be stopped.

32.—That on the goods being shipped, bills of lading shall be signed for the same, in triplicate, by the commander or purser, which shall be delivered to the shipper of the goods, or his agent, the persons who sign such bills of lading being allowed, if they think proper, to add the following memorandum, in regard to the delivery of the goods at their consigned port, *viz.* "To be delivered at the consigned port, provided the destination of the ship shall not be changed by the East India Company, or their agents abroad, or by the act of any of His Majesty's officers."

No. 2.

ACCOUNT of the Number of Tons of Privilege Goods laden on the Regular and Extra Ships, and the Ships taken up in India respectively; arrived Seasons 1804, 5, 6, 7, and 8; distinguishing the quantity of Tonnage and the rates of Freight charged thereon.

			per Ton.
Season 1804:			
Privilege Goods - - per Regular Ships - -	8	Tons - - at	£.17 10 —
- - D° - - - - - - — - - -	138	— - - at	23 12 —
Privilege Goods - - per Extra Ships - -	3,985	— - - at	11 — —
- - D° - - - - - - — - - -	201	— - - at	12 — —
- - D° - - - - - - — - - -	22	— - - at	16 — —
Privilege Goods - - per Ships taken up in India,	2,308	— - - at	21 10 —
- - D° - - - - - - — - - -	3	— - - at	24 — —
Season 1805:			
Privilege Goods - - per Regular Ships - -	18	— - - at	24 — —
- - D° - - - - - - — - - -	396	— - - at	29 10 —
Privilege Goods - - per Extra Ships - -	278	— - - at	11 — —
- - D° - - - - - - — - - -	3,517	— - - at	14 — —
- - D° - - - - - - — - - -	26	— - - at	24 — —
Season 1806:			
Privilege Goods - - per Regular Ships - -	2	— - - at	24 — —
- - D° - - - - - - — - - -	22	— - - at	30 — —
- - D° - - - - - - — - - -	20	— - - at	30 10 —
- - D° - - - - - - — - - -	1,099	— - - at	44 — —
			afterwards reduced to £. 33.
Privilege Goods - - per Extra Ships - -	1,386	— - - at	14 — —
- - D° - - - - - - — - - -	5	— - - at	24 — —
Season 1807:			
Privilege Goods - - per Regular Ships - -	640	— - - at	30 — —
- - D° - - - - - - — - - -	114	— - - at	32 5 —
- - D° - - - - - - — - - -	82	— - - at	47 — —
			afterwards reduced to £. 35. 5.
Privilege Goods - - per Extra Ships - -	3,405	— - - at	14 — —
- - D° - - - - - - — - - -	2,972	— - - at	20 — —
- - D° - - - - - - — - - -	2,436	— - - at	22 15 —
- - D° - - - - - - — - - -	94	— - - at	24 — —
Season 1808:			
Privilege Goods - - per Regular Ships - -	56	— - - at	30 — —
- - D° - - - - - - — - - -	2,314	— - - at	30 10 —
Privilege Goods - - per Extra Ships - -	1,822	— - - at	22 15 —
- - D° - - - - - - — - - -	9	— - - at	24 — —
Total Tons - -	27,378		

(continued.)

General ABSTRACT and Average rate per Ton, for the five Seasons.

		per Ton.	
Total Privilege Goods per Regular Ships - -	8 Tons at - -	£. 17 10 —	£. 140 — —
- - - - - - D° - - - - - - - -	138 — at - -	23 12 —	3,256 16 —
- - - - - - D° - - - - - - - -	20 — at - -	24 — —	480 — —
- - - - - - D° - - - - - - - -	396 — at - -	29 10 —	11,682 — —
- - - - - - D° - - - - - - - -	718 — at - -	30 — —	21,540 — —
- - - - - - D° - - - - - - - -	2,334 — at - -	30 10 —	71,187 — —
- - - - - - D° - - - - - - - -	114 — at - -	32 5 —	3,676 10 —
- - - - - - D° - - - - - - - -	1,099 — at - -	44 afterwards reduced ¼	48,356 — —
- - - - - - D° - - - - - - - -	82 — at - -	47 ditto	3,854 — —
Total Privilege Goods per Extra Ships - -	4,263 — at - -	11 — —	46,893 — —
- - - - - - D° - - - - - - - -	201 — at - -	12 — —	2,412 — —
- - - - - - D° - - - - - - - -	8,308 — at - -	14 — —	116,312 — —
- - - - - - D° - - - - - - - -	22 — at - -	16 — —	352 — —
- - - - - - D° - - - - - - - -	2,072 — at - -	20 — —	59,440 — —
- - - - - - D° - - - - - - - -	4,258 — at - -	22 15 —	96,869 10 —
- - - - - - D° - - - - - - - -	134 — at - -	24 — —	3,216 — —
Total Privilege Goods per Ships taken up in India	2,308 — at - -	21 10 —	49,622 — —
- - - - - - D° - - - - - - - -	3 — at - -	24 — —	72 — —
Total Tons - - - -	27,378		539,360 16 —
Deduct tonnage and freight of Wine - -	275		7,188 — —
	27,103		532,172 16 —
Deduct freight returned Season 1806 - - - -		£. 11,986 1 4	
D° - - - - - - - - - - 1807 - - - -		941 2 8	12,927 4 —
		£.	519,245 12 —

Average rate of freight per ton on the tonnage laden (exclusive of Wine) for the above five Seasons - - - - - - - - - - - - - -	19 3 2
The average rate of freight per ton on the tonnage laden (exclusive of Wine,) for the above five Seasons, supposing the above sum of £. 12,927. 4. had not been remitted, would have been - - - - - - - - - - - - -	19 12 8
Average rate of freight per ton on the tonnage laden (exclusive of Wine) on the Regular Ships for the above five Seasons - - - - - - - -	30 17 —
Average rate of freight per ton on the tonnage laden (exclusive of Wine) on the Extra Ships, for the above five Seasons - - - - - - - -	16 1 9
The rate of freight per ton on the Ships taken up in India, was, exclusive of Wine - - - - - - - - - - - - - - -	21 10 —

East India House,
18th January 1810.

W. Raincock.

No. 4.

AMOUNT and FREIGHT of the Company's Indian Investment in five years, from March Sale 1804, to September Sale 1808, inclusive.

	Sale Amount.	Freight.	Proportion of Freight to Sale Amount per Cent.
Fine Goods:			
Bengal Raw Silk - - -	£. 1,603,663	£. 59,411	3,70
D° - Piece Goods - -	2,190,975	206,364	9,40
Coast - - D° - - -	1,617,667	255,805	15,81
Surat - - D° - - -	264,945	46,291	17,47
Spice - - - - -	185,279	33,326	17,98
Cinnamon - - - -	381,822	69,893	18
Gruff Goods:			
Drugs, &c. - - - -	665,877	315,913	47,44
Sugar - - - - -	937,648	669,123	71,36
Saltpetre - - - - -	900,092	650,697	72,30
	£. 8,747,968	£. 2,306,823	26,37

ABSTRACT.

Bengal Raw Silk and Piece Goods	£. 3,794,638	£. 265,775	7
Coast and Surat Piece Goods, Spice, and Cinnamon -	2,449,713	405,315	16,54
Gruff Goods:			
Drugs, Sugar, and Saltpetre -	2,503,617	1,635,733	65,33
	£. 8,747,968	£. 2,306,823	26,37

No. 3.

AMOUNT and FREIGHT on Privilege Goods, from September Sale 1804 to September Sale 1808, inclusive.

	Sale Amount.	Freight.	Proportion of Freight to Sale Amount per Cent.
Indigo - - - - -	£. 3,942,723	£. 176,580	4,47
Piece Goods - - - -	1,131,410	54,203	4,79
Raw Silk - - - -	498,274	12,197	2,44
Gruff Goods; as	5,572,407	242,980	4,36
Cotton Drugs, &c. - - -	821,537	203,456	24,50
	£. 6,393,944	£. 446,436	6,98

Of the above, there were imported in the Company's Regular Ships of the Season 1806, and sold in March Sale 1807,

Indigo - - - - -	£. 594,043	£. 43,803	7,5
Piece Goods - - - -	11,607	1,249	10,78
Raw Silk - - - -	47,869	2,887	5,92
	£. 653,519	£. 47,939	7,33

The remainder was laden upon ships of various descriptions, Company's and Extra Ships chartered in England and in India; viz.

Indigo - - - - -	£. 3,348,680	£. 132,777	3,97
Piece Goods - - - -	1,119,803	52,954	4,73
Raw Silk - - - -	450,405	9,310	2,07
	£. 4,918,888	£. 195,041	3,97

No. 5.

A CALCULATION, shewing at what time a ship must sail from England, and arrive in and depart from India, so as to perform Eight successive Voyages, without intermission, in the shortest possible time.

THE data assumed for the Calculation are these:

That three weeks be allowed for the receipt of the cargo outward.

That if the ship sails from England in the favourable season of the year, her passage shall be considered to consume from four to five months, say, the medium of four months and a half; and in the unfavourable season, five months.

That six weeks be allowed for the landing of the Europe, and the receipt of the Indian cargo.

That if she is dispatched home in the unfavourable season of the year, her passage be considered the same as in the voyage outward, at five months; or in the favourable season, four months and a half.

That three weeks be allowed for the delivery of the cargo homeward; and,

That one week be allowed for surveying, and making any trifling repairs she may be found to stand in need of, previous to her departing upon an ensuing voyage.

The favourable seasons may be considered at nearly the same period of the year, either from England or from India; viz. from the middle of November to the middle of March.

In this mode, the ship will perform her voyages in the following manner:

	In the First Voyage.	In the Second Voyage.	In the Third Voyage.	In the Fourth Voyage.
	On the	On the	On the	On the
She will begin to take in goods	24 Oct. 1810.	9 Nov. 1811.	25 Nov. 1812.	13 Dec. 1813.
Sail from England - -	15 Nov. —	1 Dec. —	17 Dec. —	4 Jan. 1814.
Arrive in India - - -	29 March 1811.	15 April 1812.	2 May 1813.	19 May —
Sail from India - - -	11 May —	28 May —	14 June —	1 July —
Arrive in England - -	11 Oct. —	28 October —	14 Nov. —	1 Dec. —
And be cleared - - -	1 Nov. —	18 Nov. —	5 Dec. —	22 Dec. —

She will then have performed four voyages, sailing from England in season, and uniformly returning out of season; allowing her then a month for her repairs.

	In the Fifth Voyage.	In the Sixth Voyage.	In the Seventh Voyage.	In the Eighth Voyage.
	On the	On the	On the	On the
She will be ready to take in goods	23 Jan. 1815.	9 Feb. 1816.	28 Feb. 1817.	18 March 1818.
Sail from England - -	14 Feb. —	3 March —	22 March —	9 April —
Arrive in India - - -	29 June —	18 July —	6 Aug. —	24 August —
Sail from India - - -	11 August —	30 August —	18 Sept. —	6 Oct. —
Arrive in England - -	11 Jan. 1816.	30 Jan. 1817.	18 Feb. 1818.	6 March 1819.
And be cleared - - -	1 Feb. —	20 Feb. —	11 March —	27 March —

But say that on account of the cargo homeward being more valuable than it is in general outward, the preference is given to her sailing from India, rather than this country, in the favourable season, the operations will then stand as follows:

	In the First Voyage.	In the Second Voyage.	In the Third Voyage.	In the Fourth Voyage.
	On the	On the	On the	On the
She will begin to take in goods	12 March 1810.	28 April 1811.	17 May 1812.	4 June 1814.
Sail from England - -	3 May —	20 May —	8 June —	26 June —
Arrive in India - - -	3 Oct. —	20 Oct. —	8 Nov. —	26 Nov. —
Sail from India - - -	15 Nov. —	2 Dec. —	21 Dec. —	8 Jan. 1815.
Arrive in England - -	30 March 1811.	17 April 1812.	6 May 1813.	23 May —
And be cleared - - -	20 April —	9 May —	27 May —	13 June —

She will then have performed four voyages, sailing from England out of season, and returning in season; allowing a month for her repairs.

	In the Fifth Voyage.	In the Sixth Voyage.	In the Seventh Voyage.	In the Eighth Voyage.
	On the	On the	On the	On the
She will be ready to take in goods	14 July 1814.	30 July 1815	17 Aug. 1816.	5 Sept. 1817.
Sail from England - -	5 Aug. —	21 Aug. —	8 Sept. —	27 Sept. —
Arrive in India - - -	5 Jan. 1815.	21 Jan. 1816.	8 Feb. 1817.	27 Feb. 1818.
Sail from India - - -	17 Feb. —	4 March —	23 Mar. —	11 April —
Arrive in England - -	2 July —	19 July —	7 Aug. —	11 Sept. —
And be cleared - - -	23 July —	9 Aug. —	28 Aug. —	2 Oct. —

No. 6.

TIMES appointed for the following Ships taken up for the Season 1809.

Voyages	SHIPS.	Chartered Tonnage.	Managing Owners.	Commanders.	Consignments.	To be Afloat.	To sail to Gravesend.	To stay there.	To be in the Downs.
				REGULAR SHIPS.					
4	Wexford	1200	Sir Robert Wigram, bart.	William Stanley Clarke		1809.	1809.		1809.
4	Earl Camden	1200	John Pascall Larkins, esq.	Henry Morse Samson	Bombay and China	23 October.	7 November.	40 Days.	23 December.
7	Arniston	1200	Robert Hudson, esq.	Samuel Landon					
4	Winchelsea	1200	William Moffat, esq.						
4	Elphinstone	1200	Richardson Borradaile, esq.	Milliken Craig	D°	7 November.	22 Ditto.	30 Ditto.	28 Ditto.
5	Ocean	1200	Sir William Fraser, bart.	James John Williamson	St. Helena, Bencoolen & China				
8	Alfred	1198	Andrew Timbrell, esq.	George Welstead					1810.
8	Woodford	1180	Sir Robert Wigram, bart.	James Martin	Coast and China	22 Ditto.	7 December.	40 Ditto.	23 January.
1		800	Peter Everitt Mestaer, esq.	Robert Hay					
5	Hugh Inglis	820	Henry Bonham, esq.	William Fairfax					
4	Ceylon	818	Kennard Smith, esq.		Coast and Bay	7 December.	21 Ditto.	30 Ditto.	27 Ditto.
3	William Pitt	819	Henry Bonham, esq.	Charles Graham					
6	Preston	671	Miss Jane Chrystie	Henry Sturrock					
3	Phœnix	818	Robert Williams, esq.	John Ramsden	D°	1810.	1810.		
7	Cirencester	1200	Francis Pitney Martin, esq.	Henry Halkett		5 January.	20 January.	Ditto.	26 February.
2	Surat Castle	1149	John Innes, esq.	Alexander Robertson	China				
5	David Scott	1200	John Locke, esq.	John Locke, jun.					
5	Alnwick Castle	1200	D°	Charles Elton Prescott	D°	20 Ditto.	3 February.	Ditto.	12 March.
8	Canton	1198	John Mavor, esq.	John Christopher Lochner					
1	Thomas Grenville	889	(Company's Ship)	William Patterson	Ceylon and Bengal				
6	Earl of St. Vincent	818	John Pascall Larkins, esq.	John Brook Samson	Bengal	19 February.	5 March.	Ditto.	11 April.
8	Exeter	1200	Andrew Timbrell, esq.	Henry Meriton	Bombay				
				EXTRA SHIPS.					
							To sail from Gravesend.		
4	Alexander	600	Felix Clay, esq.						
3	Sir Stephen Lushington	608	John Mavor, esq.	James Hay	Bombay				
5	Huddart	547	Robert Burrowes, esq.	William Nesbitt		1809.	1810.		
3	Northumberland	600	William Masson, esq.	John Robinson Francklin		21 December.	21 January.		
4	Tigris	527	Robert Livie, esq.	Dugald Macdougall	Coast and Bay				
4	Euphrates	596	Andrew Timbrell, esq.	Philip Herbert					
4	Sovereign	600	John Locke, esq.	Alexander Campbell					
4	Indus	567	William Borradaile, esq.	George Weltden					
3	Diana	600	William Syme, esq.	John Marshall		1810.			
4	Ann	508	William Masson, esq.	James Masson	Coast and Bay	3 February.	3 March.		
5	Sir William Bensley	547	Robert Burrowes, esq.	George Hooper					
5	Harriet	549	Charles H. Turner, esq.	William Lynch					
4	Lord Eldon	538	Richardson Borradaile, esq.	John William Young	Coast and Bay				
5	Carmarthen	550	James Williams, esq.	James Ross	Madeira and Bombay	5 March.	5 April.		
					Bombay				

East-India House, 4th Oct. 1809.

[These Lists are dated when printed or reprinted, as the case is. The first Edition, if they may be so called, was dated on the 4th October, and the second on the 11th ditto.]

No. 7.

Goods in Private Trade, and Goods on Freight, by the following Ships, are to be sent to the East India Wharf on the under-mentioned Days; viz.

Ships boarded, and consequently ready to receive her Cargo.		First Shipping-day.	Second Shipping-day.	Last Shipping-day.
1809.		1809.	1810.	1810.
December 21 -	Euphrates - -	Friday, 29 Dec.	Friday, 5 Jan.	Thursday, 18 Jan.
- - D° - — -	Huddart - - -	D° - - D°	D° - - D°	Wednesday, 17 D°
		1810.		
- - D° - — -	Alexander - -	Tuesday, 2 Jan.	Thursday, 11 D°	Friday, 19 - D°
- - D° - 23 -	Tigris - - -	Thursday, 4 D°	D° - - D°	Tuesday, 16 - D°
- - D° - 27 -	Sir Steph. Lushington	Monday, 8 D°	Monday, 15 D°	Tuesday, 23 - D°
- - D° - 28 -	Northumberland -	D° - - D°	D° - - D°	Wednesday, 24 D°

No. 8.

Mr. Gilmour,

PLEASE to receive from Mr. A. B. the sum of Ninety Pounds, being Freight for Ten Tons of Goods to be shipped for India.

East India House, the 13th January 1810. } (Signed) *J. Morice.*

Accountant's Office, Treasury.

No. 9.

THIS is to certify, That Mr. A. B. has paid into the Company's Treasury Ninety Pounds, being Freight for Ten Tons of Goods to be shipped for India.

East-India House, the 13th January 1810. } (Signed) *J. A. Gilmour.*

John Morice, Esq.

No. 10.

Mr. Warren,

Mr. A. B. has been permitted to ship Ten Tons of Goods on board the Huddart, for Bengal, and has paid Freight for the same into the Company's Treasury.

East-India House, the 13th January 1810. } (Signed) *J. Morice.*

No. 11.

Mr. Milburn, East-India House, the 12th January 1810.

YOU may send to the East India Wharf, on 17th instant, the following Goods on account of Mr. William Milburn, to be shipped on the Ship Huddart, for which Freight has been paid.

Consigned to his Order at Madras.

Mark.	No.	Length. Feet. Inches.	Breadth. Feet. Inches.	Depth. Feet. Inches.	Cubical Contents. Feet.
	Fifty Hhds. Beer.				

Messrs. Gear and Foster,

YOU may receive the above Goods, on the Bearer's paying you the Water-side Charges, and ship the same, after they have been examined and sealed by the proper Officer, if the measurement shall appear to you to be agreeable to the above Dimensions, of which you are to return me, at your convenience, the necessary Certificate.

I am, Gentlemen,
Your most humble Servant,

Freight duly paid.
Accountant's Office, the 180 (Signed) *Aug^s Warren.*

The above being agreeable to Order, have been received.

— No. 12. —

Gentlemen, East India House, 12 January 1810.

Mark No. Please to Weigh and Seal from Mr. Milburn, Sixty Boxes, Tin Plates, Weight three Tons.

And ship the same on board the Euphrates, on Account of Mr. Will[m] Milburn, for which Freight has been paid.

I am, Gentlemen,
Your most humble Servant,
(Signed) *Aug[s] Warren.*

Freight duly paid,
Accountant's Office, the 180
Messrs. Lloyd and Gear.

— No. 13. —

A VIEW of the TRADE carried on with the British Settlements in India, from and to London, Foreign Europe, America, and the various Ports and Places in Asia, exclusive of that of the English East India Company.

LONDON.

Exports from London to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	64,44,531	21,35,503	85,80,034
1803	51,50,230	23,76,847	75,27,077
1804	51,89,623	18,79,372	70,68,995
1805	62,45,919	23,88,731	86,34,650
1806	91,35,966	14,91,236	1,06,27,202
	3,21,66,269	1,02,71,689	3,24,37,938
Average per annum			£. 804,157

Which consisted, in 1805, of

Malt Liquors, Wines, and Spirits	15,94,077
Apparel, as Boots, Shoes, Hosiery, Millinery, Haberdashery, Piece Goods	7,58,008
Metals	3,60,628
Cutlery	2,37,050
Ironmongery	1,22,952
Perfumery	96,493
Books	1,15,311
Carriages	1,22,434
Glass Ware	4,09,383
Jewellery and Plated Ware	1,42,664
Oilman's Stores	2,76,222
Provisions	1,19,260
Sadlery	2,03,291
Naval Stores	1,09,789
Stationery	93,424
Woollens	1,48,176
Cochineal	82,075
Coral	64,029
Cordage	43,883
Quicksilver	48,385
Sundries	10,90,185
	Sa. Rs. 62,45,919

Imports into London from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,33,90,443	992	1,33,91,435
1803	1,42,35,030	- - -	1,42,35,030
1804	1,05,20,722	- - -	1,05,20,722
1805	73,75,766	- - -	73,75,766
1806	1,01,92,598	- - -	1,01,92,598
	5,57,14,559	992	5,57,15,551

Which consisted, in 1805, of

Piece Goods	4,82,433
Indigo	45,28,426
Raw Silk	7,87,106
Cotton	7,45,467
Precious Stones	1,79,101
Sugar	54,478
Elephants Teeth	53,978
Drugs	89,558
Gum, Ginger, Shellack, & Sundries	1,19,411
Imports re-exported:	
Wines and Liquors	95,841
Camphor	72,009
Spices	62,181
Provision, Books, Piece Goods, Drugs, &c.	1,05,777
	Sa. Rs. 73,75,766

DENMARK.

Exports from Denmark to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,54,645	3,11,175	7,65,820
1803	3,43,594	69,495	4,13,089
1804	5,61,312	2,55,744	8,17,056
1805	1,87,647	6,08,834	7,96,481
1806	2,42,777	- - -	2,42,777
	17,89,975	1,245,248	30,35,223
Average per annum - - -			£. 44,749

Which consisted, in 1805, of

Brandy - - - - - -	36,327
Cordage - - - - -	23,434
Canvas - - - - -	10,852
Claret - - - - - -	20,443
Cyder - - - - - -	2,570
Copper Nails - - - -	2,367
Coffee - - - - - -	1,396
Gin - - - - - -	13,158
Iron and Steel - - - -	14,278
Spices - - - - - -	16,123
Wine - - - - - -	5,314
Sundries - - - - -	41,835
	Sa. Rs. 1,87,647

Imports into Denmark from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	3,36,225	6,300	3,42,525
1803	5,04,519	- - -	5,04,519
1804	13,01,149	- - -	13,01,149
1805	6,54,233	- - -	6,54,233
1806	4,78,153	- - -	4,78,153
	32,74,279	6,300	32,80,579
			£. 81,857

Which consisted, in 1805, of

Piece Goods - - - -	337,632
Sundries - - - - -	316,601
	Sa. Rs. 6,54,233

FRANCE.

Exports from France to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	27,050	14,495	41,545
1803	- - -	1,72,601	1,72,601
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	27,050	1,87,096	2,14,146

Imports into France from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	11,230	- - -	11,230
1803	- - -	- - -	—
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	11,230	- - -	11,230

HAMBURGH.

Exports from Hamburgh to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,38,031	- - -	1,38,031
1803	- - -	- - -	—
1804	16,960	3,47,775	3,64,735
1805	- - -	- - -	—
1806	- - -	- - -	—
	1,54,991	3,47,775	5,02,766
Average per annum -			£. 3,875

Imports into Hamburgh from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	3,27,713	- - -	3,27,713
1803	- - -	- - -	—
1804	1,90,650	- - -	1,90,650
1805	1,57,902	- - -	1,57,902
1806	- - -	- - -	—
	6,76,265	- - -	6,76,265
Average per annum -			£. 16,907

Which consisted, in 1805, of

Piece Goods - - - -	45,430
Indigo - - - - -	28,835
Sugar - - - - -	54,804
Ginger - - - - -	2,121
Sundries - - - - -	11,513
Imports re-exported - - -	15,199
	Sa. Rs. 1,57,902

LEGHORN.

Exports from Leghorn to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	23,484	- - -	23,484
1803	- - -	- - -	—
1804	7,709	- - -	7,709
1805	- - -	- - -	—
1806	- - -	- - -	—
	31,193	—	31,193

Imports into Leghorn from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	- - -	- - -	—
1803	- - -	- - -	—
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	—	—	—

LISBON.

Exports from Lisbon to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	5,92,339	14,56,697	20,49,036
1803	4,57,895	33,89,330	38,47,225
1804	5,29,253	23,18,968	28,48,221
1805	6,46,979	26,48,736	32,95,715
1806	9,14,713	24,18,144	33,32,857
	31,41,179	122,31,875	153,73,054

Which consisted, in 1805, of

Lisbon Wine - - - -	1,18,079
Madeira - - - - -	3,70,809
Port - - - - - -	13,188
Goa Paper - - - -	1,10,214
Sundries - - - - -	34,689
	6,46,979

Imports into Lisbon from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	28,93,744	- - -	28,93,744
1803	29,97,851	- - -	29,97,851
1804	29,96,955	- - -	29,96,955
1805	19,58,269	- - -	19,58,269
1806	19,43,635	- - -	19,43,635
	127,90,454	—	127,90,454

Which consisted, in 1805, of

Piece Goods - - - -	16,24,663
Indigo - - - - -	1,52,227
Grain - - - - -	18,000
Cassia Buds - - - -	9,050
Drugs - - - - -	18,218
Cotton - - - - -	1,16,000
Sundries - - - - -	7,443
	19,45,601
Imports re-exported - -	12,668
	19,58,269

MADEIRA and TENERIFFE.

Exports from Madeira and Teneriffe into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,96,620	- - -	2,96,620
1803	3,42,426	- - -	3,42,426
1804	5,63,022	- - -	5,63,022
1805	4,14,827	65,000	4,79,827
1806	3,66,774	- - -	3,66,774
	19,83,669	65,000	20,48,669

Which consisted, in 1805, of

Brandy - - - - - -	2,639
Madeira Wine - - - -	4,12,188
	4,14,827

Imports into Madeira and Teneriffe from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	- - -	- - -	—
1803	- - -	- - -	—
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	—	—	—

CADIZ.

Exports from Cadiz into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,341	4,29,660	4,32,001
1803	37,993	4,31,672	4,69,665
1804	23,546	4,45,050	4,68,596
1805	- - -	- - -	—
1806	- - -	- - -	—
	63,880	13,06,382	13,70,262

Imports into Cadiz from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,35,286	- - -	4,35,286
1803	20,810	- - -	20,810
1804	4,93,134	- - -	4,93,134
1805	- - -	- - -	—
1806	- - -	- - -	—
	9,49,230	—	9,49,230

AMERICA.

Exports from America to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,85,265	50,55,463	55,40,728
1803	2,78,658	52,00,540	54,79,198
1804	6,50,497	42,54,049	49,04,546
1805	15,84,077	71,04,282	86,88,359
1806	19,38,466	97,83,180	117,21,646
	49,36,963	313,97,514	363,34,477

Which consisted, in 1805, of

Arrack and Rum - - -	16,214
Brandy and Cherry Brandy - -	6,60,423
Claret and Port - - - -	87,529
Madeira Wine - - - -	2,91,162
Cape Wine - - - -	42,201
Gin - - - - - -	80,121
Cyder - - - - -	332
Coffee - - - - -	3,893
Cordage - - - - -	1,780
Metals - - - - -	1,44,049
Timber and Plank - - -	39,833
Spices - - - - -	55,687
Oilman's Stores - - - -	14,299
Piece Goods - - - -	25,096
Broad Cloth - - - -	2,630
Sundries - - - - -	1,18,828
	15,84,077

Imports into America from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	52,47,240	43,250	52,90,490
1803	69,21,366	89,258	70,10,624
1804	36,98,794	- - -	36,98,794
1805	77,15,211	- - -	77,15,211
1806	101,20,989	21,668	101,42,657
	337,03,600	1,54,176	338,57,776

Which consisted, in 1805, of

Piece Goods - - - -	60,43,576
Sugar - - - - -	11,69,261
Indigo - - - - -	2,13,890
Cotton - - - - -	1,18,592
Camphire - - - - -	6,416
Ginger - - - - -	13,511
Seeds - - - - -	1,000
Hemp, Flax, and Twine - -	13,051
Canvas and Gunnies - - -	22,810
Sundries - - - - -	25,037
	76,27,144

Imports re-exported:

Tea - - - - - -	7,310
Allum - - - - -	15,755
Drugs - - - - -	3,218
Coffee - - - - -	13,675
Oils - - - - - -	3,900
Rice - - - - - -	6,598
Pepper - - - - -	19,566
Sundries - - - - -	18,045
	77,15,211

COAST of MALABAR.

Exports from the Coast of Malabar to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	13,46,817	8,400	13,55,217
1803	6,02,169	1,38,033	7,40,202
1804	7,49,338	2,08,066	7,57,404
1805	5,75,001	1,61,474	7,36,475
1806	6,67,255	4,30,171	10,97,426
	39,40,580	9,46,144	48,86,724

Which consisted, in 1805, of

Piece Goods	96,626
Beetle Nut	1,15,616
Horses	44,800
Drugs	12,176
Tobacco	24,154
Fruit	33,896
Coir and Coir Cables	15,214
Liquors	15,450
Grain	12,787
Timber	11,187
Tea	19,780
Lamatta	11,975
Nankeen	9,350
Coral	17,188
Spice	16,852
Naval Stores	6,721
Sundries	1,11,229
	5,75,001

Imports to the Coast of Malabar from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	36,84,374	- - -	36,84,374
1803	34,63,523	1,83,969	36,47,492
1804	63,14,901	38,726	63,52,627
1805	57,66,827	27,954	57,94,781
1806	55,30,635	84,432	56,15,067
	247,60,260	3,35,081	250,95,341

Which consisted, in 1805, of

Piece Goods	14,70,921
Sugar	13,51,441
Raw Silk	16,38,652
Indigo	1,01,422
Grain	3,88,990
Bengal Rum	2,23,471
Canvas and Gunnies	72,165
Cardemoms	37,721
Long Pepper	38,596
Seeds	22,457
Carriages	27,000
Beetle Nuts	23,882
Ginger	42,176
	54,38,894
Sundries	1,43,801
Imports re-exported:	
Woollens	1,573
Liquors	95,416
Sundries	87,143
	57,66,827

NORTHERN PARTS of GUZZERAT.

Exports from the Northern Parts of Guzzerat to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	70,49,517	3,03,618	73,53,135
1803	23,634	1,550	56,25,184
1804	67,88,323	- - -	67,78,323
1805	79,22,128	- - -	79,22,128
1806	84,02,809	23,501	84,26,310
	357,76,411	3,28,669	361,05,080

Which consisted, in 1805, of

Cotton	46,82,494
Piece Goods	13,49,693
Grain	6,69,541
Cornelians	62,231
Oils	1,35,628
Ghee	1,24,845
Putchuck	61,547
Seed	81,999
Sandal Oil	62,812
Jinjelly Seed	60,623
Shawls	62,812
Drugs	20,719
Mowa	45,567
Tobacco	31,837
Hemp	17,383
Horses	14,950
Hides	14,843
Sundries	1,22,565
	79,22,108

Imports into the Northern Parts of Guzzerat from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	43,86,623	16,91,754	60,78,377
1803	34,18,367	2,45,527	36,63,894
1804	56,80,144	11,38,341	68,18,485
1805	58,43,308	17,29,511	75,72,819
1806	50,40,723	34,53,105	84,93,828
	243,69,165	82,58,238	326,27,403

Which consisted, in 1805, of

Piece Goods	8,58,817
Sugar and Jaggery	11,40,041
Raw Silk	7,17,709
Cocoa Nuts	2,91,059
Pepper	2,80,662
Drugs	2,54,285
Elephants Teeth	1,68,238
Cochineal	1,78,241
Woollens	1,73,675
Copper	1,83,310
Iron	1,85,488
Steel	54,256
Metals	47,245
Beetle Nuts	1,09,161
Liquors	1,02,459
Dates	1,54,284
Grain	1,14,719
Embroidery	72,701
Copra	60,305
Bengal Ivory	60,285
Gunnies	84,593
Ghee	54,015
Spices	97,833
Sundries	3,99,921
	58,43,308

SURAT and VILLAGES.

Exports from Surat and Villages to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1 82	13,30,614	1,10,216	14,40,830
1803	9,58,126	15,996	9,74,122
1804	13,24,801	26,567	13,51,368
1805	23,25,355	1,05,768	24,31,123
1806	22,71,151	1,83,021	24,54,172
	82,10,047	4,41,568	86,51,615

Which consisted, in 1805, of

Cotton	10,83,893
Piece Goods	9,72,503
Hemp	22,971
Red and White Lead	19,421
Tin	10,996
Horses	13,600
	21,23,384
Sundries	2,01,971
	23,25,355

Imports into Surat and Villages from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	17,76,399	5,74,971	23,51,370
1803	13,87,168	3,69,239	17,56,407
1804	21,92,481	11,74,059	33,66,540
1805	20,46,265	14,00,421	34,66,686
1806	29,75,805	1,91,935	31,67,740
	103,78,118	37,10,625	140,88,743

Which consisted, in 1805, of

Raw Silk	6,16,664
Piece Goods	2,75,261
Sugar	3,29,401
Beetle Nuts	65,944
Cochineal	69,908
Quicksilver	85,722
Copper	35,535
Tin	10,918
Iron	36,965
Woollens	12,835
Elephants Teeth	35,654
Liquors	19,388
Pepper	25,694
Old Brass	40,370
Sundries	3,86,000
	20,46,265

BOMBAY.

Exports from Bombay to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	14,48,907	15,057	14,63,964
1803	11,89,765	1,51,909	13,41,674
1804	12,46,510	12,53,966	25,00,476
1805	13,36,583	11,05,474	24,42,057
1806	16,89,261	6,07,191	22,96,451
	69,11,026	31,33,596	100,44,622

Which consisted, in 1805, of

Piece Goods	1,36,591
Cotton	1,51,806
Sugar and Sugarcandy	1,11,065
Metals	67,676
Quicksilver	83,447
Cochineal	81,347
Beetle Nuts	69,421
Spices	25,474
Salt	22,252
Woollens	20,202
Liquors	49,561
Elephants Teeth	55,762
Cocoa Nuts	25,489
Grain	26,494
Tea	18,316
Sundries	3,91,683
	13,36,583

Imports into Bombay from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	27,92,116	80,983	28,73,099
1803	16,86,435	41,691	17,28,596
1804	44,45,441	6,826	44,52,267
1805	34,73,275	13,544	34,86,819
1806	34,93,682	29,464	35,23,146
	158,90,949	1,72,778	160,63,727

Which consisted, in 1805, of

Cotton	9,96,932
Piece Goods	5,76,716
Pepper	3,85,681
Grain	6,37,833
Fruits	1,86,869
Beetle Nuts	76,667
Provisions	48,010
Spice	41,914
Naval Stores	31,396
Sandal Wood	34,177
Chillies	30,159
Tin	10,918
Sundries	2,95,879
Imports re-exported	1,21,124
	34,73,275

COAST of COROMANDEL.

Exports from the Coast of Coromandel to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	11,09,032	50,700	11,59,732
1803	9,83,075	75,420	10,58,495
1804	10,74,558	1,101	10,75,659
1805	10,91,123	31,789	11,22,912
1806	11,66,245	3,86,130	15,52,375
	54,24,033	5,45,140	59,69,173

Which consisted, in 1805, of

Piece Goods	2,22,385
Chanks	2,00,637
Copper and Nails	1,37,536
Spice	70,708
Brandy, and Cherry Brandy	37,399
Woollens	46,148
Metals	22,952
Drugs	65,898
Naval Stores	31,249
Timber and Plank	54,325
Sandal Wood and Oil	25,561
Red Wood	26,884
	9,41,682
Sundries	1,49,351
	10,91,033

Imports into the Coast of Coromandel from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	25,14,706	11,48,232	36,62,938
1803	26,44,703	- - -	26,44,173
1804	27,23,197	- - -	27,23,197
1805	24,66,174	- - -	24,66,174
1806	48,21,028	4,400	48,25,428
	1,51,74,278	11,52,632	1,63,26,910

Which consisted, in 1805, of

Grain	10,44,658
Piece Goods	4,13,363
Raw Silk	4,16,942
Sugar and Juggery	1,43,926
Opium	61,968
Seeds	71,651
Ginger	26,509
Canvas and Gunnies	27,295
Long Pepper	30,181
	22,45,493
Sundries	1,53,253
Imports re-exported:	
Broad Cloth	7,522
Metals	4,486
	24,66,174

NORTHERN CIRCARS.

Exports from the Northern Circars to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	22,65,133	9,526	22,74,659
1803	29,73,782	8,028	29,81,810
1804	18,87,150	6,942	18,94,092
1805	24,95,214	65,350	25,60,564
1806	14,90,359	12,412	15,02,771
	1,11,11,638	1,02,258	1,12,13,896

Which consisted, in 1805, of

Grain	17,64,040
Piece Goods	5,59,146
Sundries	1,72,028
	24,95,214

Imports into the Northern Circars from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	7,07,432	13,74,037	20,81,469
1803	5,59,948	2,71,487	8,31,435
1804	5,38,926	62,278	6,01,204
1805	4,79,440	1,11,704	5,91,144
1806	4,70,798	21,281	4,92,079
	27,56,544	18,40,787	45,97,331

Which consisted, in 1805, of

Grain	61,698
Sundries	81,977
Imports re-exported:	
Liquors	1,14,671
Metals	93,122
Tin Ware	2,677
Hats	2,738
Oils	9,500
Gums	7,028
Pepper	12,968
Sundries	93,061
	4,79,440

NORTHERN DIVISION of CARNATIC.

Exports from Northern Division of Carnatic into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	6,24,853	- - -	6,24,853
1803	5,29,842	- - -	5,29,842
1804	4,91,696	8,590	5,00,286
1805	5,69,340	41,279	6,10,619
1806	4,30,658	- - -	4,30,658
	26,46,389	49,869	26,96,258

Which consisted, in 1805, of

Grain	2,65,430
Piece Goods	1,22,460
Tobacco	77,729
Woollens	3,018
Sundries	1,00,703
	5,69,340

Imports into Northern Division of Carnatic from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,24,783	- - -	1,24,783
1803	14,216	- - -	14,216
1804	30,972	2,324	33,116
1805	23,412	1,859	25,271
1806	15,484	- - -	15,484
	2,08,687	4,183	2,12,870

Which consisted, in 1805, of

Grain	9,472
Tobacco	3,442
Sundries	7,586
Imports re-exported	2,642
	23,412

FORT ST. GEORGE.

Exports from Fort St. George into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,60,326	13,74,037	16,34,363
1803	4,26,355	2,77,839	7,04,194
1804	4,04,549	3,11,788	7,16,337
1805	5,33,561	13,29,417	18,62,978
1806	5,63,632	4,55,211	10,18,843
	21,88,423	37,48,292	59,36,715

Which consisted, in 1805, of

Metals	1,91,419
Grain	41,247
Liquors	57,367
Drugs	33,733
Spices	23,831
Timber	28,550
Naval Stores	14,528
Piece Goods	12,856
Fruits	11,535
Sundries	1,18,495
	5,33,561

Imports into Fort St. George from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	29,34,395	- - -	29,34,395
1803	32,52,475	- - -	32,52,475
1804	23,48,435	66,449	24,14,884
1805	29,55,137	13,976	29,69,113
1806	29,74,005	5,463	29,79,468
	144,64,447	85,888	1,45,50,335

Which consisted, in 1805, of

Grain	14,06,035
Piece Goods	11,28,326
Tobacco	31,321
Cotton	30,965
Pepper	27,795
Jaggery	27,541
Fruits	25,714
Sundries	24,155
Imports re-exported:	
Liquors	61,423
Spice	44,841
Opium	21,127
Sundries	22,894
	29,52,187

Southern Division of CARNATIC.

Exports from Southern Division of Carnatic into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,27,843	- - -	4,27,843
1803	9,07,082	97,528	10,04,610
1804	5,99,612	51,896	6,51,508
1805	3,57,931	1,50,582	5,08,513
1806	3,56,985	32,373	3,89,358
	26,49,453	3,32,379	29,81,832

Which consisted, in 1805, of

Piece Goods - - - -	2,63,192
Indigo - - - - -	45,711
Sundries - - - - -	49,028
	3,57,931

Imports into Southern Division of Carnatic from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	3,07,664	- - -	3,07,664
1803	3,51,236	46,430	3,97,666
1804	1,81,889	26,152	2,08,041
1805	3,77,140	- - -	3,77,140
1806	95,083	3,250	98,333
	13,13,012	75,832	13,88,844

Which consisted, in 1805, of

Piece Goods - - - -	1,48,992
Grain - - - - -	1,83,173
Sundries - - - - -	13,200
Imports re-exported - - -	31,775
	3,77,140

TANJORE.

Exports from Tanjore into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	6,13,625	17,644	6,31,269
1803	4,92,031	3,993	4,96,024
1804	3,47,993	78,929	4,26,922
1805	7,61,396	34,205	7,95,601
1806	3,75,043	4,307	3,79,350
	25,90,088	1,39,078	27,29,166

Which consisted, in 1805, of

Grain - - - - - -	5,30,331
Liquors - - - - - -	58,137
Metals - - - - - -	12,842
Drugs - - - - - -	16,585
Cotton - - - - - -	10,948
Fruit - - - - - -	31,492
Spice - - - - - -	16,602
Sundries - - - - -	84,459
	7,61,396

Imported into Tanjore from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,38,566	- - -	2,38,566
1803	2,82,502	- - -	2,82,502
1804	2,26,844	1,856	2,28,700
1805	1,78,451	- - -	1,78,451
1806	1,70,428	- - -	1,70,428
	10,96,791	1,856	10,98,647

Which consisted, in 1805, of

Piece Goods - - - -	1,03,019
Indigo - - - - -	29,824
Sundries - - - - -	19,685
Imports re-exported - - -	25,923
	1,78,451

TINNEVELLY and RAMNAD.

Exports from Tinnevelly and Ramnad into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	7,11,252	14,576	7,25,828
1803	5,48,430	- - -	5,48,430
1804	5,76,764	- - -	5,76,764
1805	3,65,290	24	3,65,314
1806	3,41,543	- - -	3,41,543
	25,43,279	14,600	25,57,879

Which consisted, in 1805, of

Piece Goods - - - -	2,17,556
Grain - - - - - -	47,373
Jaggery - - - - -	25,725
Cotton - - - - - -	11,618
Sundries - - - - -	63,018
	3,65,290

Imports into Tinnevelly and Ramnad from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,18,320	- - -	1,18,320
1803	1,07,987	- - -	1,07,987
1804	1,86,857	- - -	1,86,857
1805	1,35,712	- - -	1,35,712
1806	3,58,731	- - -	3,58,731
	9,07,607	- - -	9,07,607

Which consisted, in 1805, of

Pepper - - - - -	56,732
Piece Goods - - - -	12,223
Sundries - - - - -	37,031
	1,05,986
Imports re-exported -	29,726
	1,35,712

Province of MALABAR, with FORT ST. GEORGE.

Exports from Province of Malabar into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	- - -	- - -	- - -
1803	18,67,395	- -	18,67,395
1804	- - -	- - -	- - -
1805	- - -	- - -	- - -
1806	- - -	- - -	- - -
	18,67,395	- - -	18,67,395

Imports into Province of Malabar from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	—	—	—
1803	17.80,529	- - -	17,80,529
1804	—	—	—
1805	—	—	—
1806	—	—	—
	17,80,529	—	17,80 529

CANARA.

Exports from Canara into the British Settlements in India.

	Merchandize.	r easure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,20,752	- - -	2,20,752
1803	54,285	1,896	56,181
1804	1.25,265	5,952	1,31,217
1805	89,721	30,095	1,19,816
1806	3,81,413	1,748	3,83,161
	8,71,436	39,691	9,11,127

Which consisted, in 1805, of

Piece Goods - - - - -	23,734
Sugar Jaggery - - - -	16,163
Beetle Nuts - - - - -	10,660
Sundries - - - - -	39,164
	89,721

Imports into Canara from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,03,771	- - -	1,03,771
1803	72,168	7,397	79,565
1804	2,42,641	2,986	2,45,627
1805	1,52,929	2,432	1,55,361
1806	1,21,361	744	1,22,105
	6,92,870	13,559	7,06,429

Which consisted, in 1805, of

Grain - - - - - -	54,576
Piece Goods - - - - -	17,805
Tobacco - - - - -	23,520
Fruits - - - - - -	13,390
Sundries - - - - -	43,638
	1,52,929

MALABAR and CANARA, jointly with BOMBAY.

Exports from Malabar and Canara into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	11,21,650	50,483	11,72,133
1803	24,01,717	5,600	24,07,317
1804	25,88,644	9,157	25,97,801
1805	17,65,631	67,954	18,33,585
1806	25,19,268	41,987	25,61,255
	103,96,910	1,75,181	1,05,72,091

Which consisted, in 1805, of

Copra - - - - -	2,44,274
Cocoa Nuts - - - -	2,18,150
Pepper - - - - -	2,28,562
Sandal Wood - - - -	2,81,278
Beetle Nuts - - - -	1,35,666
Piece Goods - - - -	1,04,647
Coir - - - - - -	57,789
Cardemoms - - - -	75,177
Ghee - - - - - -	53,513
Grain - - - - - -	72,566
Timber and Plank - - -	99,137
Sundries - - - - -	1,94,872
	17,65,631

Imports into Malabar and Canara from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	7,45,832	6,995	7,52,827
1803	7,29,494	47,050	7,76,544
1804	6,47,699	89,043	7,36,742
1805	6,46,514	68,749	7,15,263
1806	5,97,412	4,93,245	10,72,657
	33,48,951	7,05,082	40,54,033

Which consisted, in 1805, of

Cotton - - - - -	94,083
Piece Goods - - - -	63,673
Wines - - - - -	67,671
Horses - - - - -	88,575
Liquors - - - - -	42,468
Iron - - - - - -	26,788
Old Brass - - - - -	17,992
Copper - - - - -	11,950
Tin - - - - - -	4,128
Woollens - - - - -	4,562
Sugar - - - - -	23,420
Drugs - - - - -	20,583
Sundries - - - - -	1,80,621
	6,46,514

MALABAR and CANARA United.

Exports from Malabar and Canara united, into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	13,42,402	50,483	13,92,885
1803	43,23,397	7,496	43,30,893
1804	27,13,909	15,109	27,29,018
1805	18,55,352	98,049	19,53,401
1806	29,00,681	43,735	29,44,416
	1,31,75,741	2,14,872	1,33,50,613

Imports into Malabar and Canary united, from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	8,49,603	6,995	8,56,598
1803	25,82,191	54,447	26,36,638
1804	8,90,340	92,029	9,82,369
1805	7,99,443	71,181	8,70,624
1806	7,00,773	4,93,989	11,94,762
	58,22,350	7,18,641	65,40,991

COCHIN.

Exports from Cochin into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	40,415	- - -	40,415
1803	7,195	- - -	7,195
1804	46,671	- - -	46,671
1805	11,166	- - -	11,166
1806	11,764	- - -	11,764
	1,17,211	- - -	1,17,211

Which consisted, in 1805, of

Pepper - - - - - -	8,042
Sundries - - - - - -	3,124
	11,166

Imports into Cochin from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	5,686	- - -	5,686
1803	11,886	- - -	11,886
1804	8,244	- - -	8,244
1805	11,290	- - -	11,290
1806	2,726	- - -	2,726
	39,832	- - -	39,832

Which consisted, in 1805, of

Piece Goods - - - - }	
Wine, Liquors - - - }	11,290
Cassia Buds - - - - }	
Gum - - - - - }	

BENGAL.

Exports from Bengal into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	65,36,739	12,44,099	77,80,838
1803	72,38,763	4,53,749	76,92,512
1804	1,23,83,457	14,530	1,23,97,987
1805	1,03,35,414	20,185	1,03,55,599
1806	1,07,38,443	826	1,07,39,269
	4,72,32,816	17,33,389	4,89,66,205

Which consisted, in 1805, of

Grain - - - - - -	39,62,288
Raw Silk - - - - -	22,86,043
Piece Goods - - - -	18,14,529
Sugar - - - - - -	14,30,914
Drugs - - - - - -	1,34,730
Liquors - - - - -	1,40,219
Gunnies - - - - -	1,08,273
Ginger - - - - -	53,407
Spice - - - - - -	68,585
Ghee - - - - - -	25,951
Sundries - - - - -	3,10,475
	1,03,35,414

Imports into Bengal from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	8,85,697	68,163	9,53,860
1803	8,07,882	33,896	8,41,778
1804	8,08,935	- - -	8,08,935
1805	7,99,832	25,731	8,25,563
1806	9,25,706	5,57,154	14,82,860
	42,28,052	6,84,944	49,12,996

Which consisted, in 1805, of

Piece Goods - - - - -	1,08,834
Salt - - - - - -	1,62,305
Chanks - - - - - -	66,869
Copper - - - - - -	42,094
Tea - - - - - -	45,836
Horses - - - - -	46,000
Sundries - - - - -	2,13,933
	6,85,871

Imports re-exported:

Woollens - - - - -	11,700
Liquors - - - - -	30,398
Timber - - - - -	16,250
Spice - - - - -	11,671
Tea - - - - - -	9,103
Sundries - - - - -	34,339
	7,99,832

CEYLON.

Exports from Fort St. George into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	7,92,166	7,476	7,99,642
1803	8,37,865	2,584	8,40,449
1804	7,18,530	9,772	7,28,302
1805	7,55,626	1,56,147	9,11,773
1806	9,45,067	17,918	9,62,985
	40,49,254	1,93,897	42,43,151

Which consisted, in 1805, of

Arrack	2,58,440
Beetle	1,15,770
Coir and Coir Cables	51,464
Copper	41,213
Spice	32,657
Timber	41,400
Naval Stores	27,886
Elephants Teeth	19,500
Sundries	1,67,294
	7,55,626

Imports into Fort St. George from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,70,771	60,126	5,30,897
1803	7,30,209	1,45,974	8,76,183
1804	12,27,473	66,299	12,93,772
1805	13,16,192	13,000	13,29,192
1806	14,88,196	55,000	15,43,196
	52,32,841	3,40,399	55,73,240

Which consisted, in 1805, of

Grain	57,076
Piece Goods	3,42,381
Metals	2,500
Horses	12,568
Sugar	10,790
Salt Provisions	13,662
Sundries	1,14,767
	10,66,744
Imports re-exported:	
Liquors	1,47,054
Grain	29,917
Woollens	1,188
Metals	20,004
Sundries	51,285
	13,16,192

SUMATRA.

Exports from Sumatra into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,51,928	2,67,862	5,19,790
1803	2,07,860	1,47,903	3,55,763
1804	94,762	54,825	1,49,587
1805	6,04,256	1,21,819	7,26,075
1806	3,26,727	1,31,513	4,58,240
	14,85,533	7,23,922	22,09,455

Which consisted, in 1805, of

Pepper	3,65,516
Spices	2,05,209
Sundries	33,531
	6,04,256

Imports into Sumatra from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,06,117	1,41,000	3,47,117
1803	5,16,181	1,44,500	6,60,681
1804	3,28,725	95,000	4,23,725
1805	4,93,401	- - -	4,93,401
1806	3,42,878	- - -	3,42,878
	18,87,302	3,80,500	22,67,802

Which consisted, in 1805, of

Opium	3,20,748
Piece Goods	85,089
Grain	37,724
Canvas	7,365
Sundries	24,777
Imports re-exported	17,698
	4,93,401

ARABIAN and PERSIAN GULPHS.

In the Bengal Accounts, the Arabian and Persian Gulphs are blended.

Exports from the Arabian and Persian Gulphs into the British Settlements in India.

	Merchandize.	Treasure.	TOTAL.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	5,21,891	7,38,499	12,60,390
1803	3,61,233	4,27,101	7,88,334
1804	5,04,079	4,32,352	9,36,431
1805	3,70,500	7,98,412	11,68,912
1806	4,41,068	13,55,981	17,97,049
	21,98,771	37,52,845	59,51,116

Which consisted, in 1805, of

Horses	88,200
Cowries	56,894
Copper Nails	50,150
Drugs	42,651
Galls	17,762
Gums	12,749
Coffee	15,290
Dates	10,886
Raisins	13,265
	3,02,847
Almonds, Coral Beads, Elephants Teeth, Paints, Hartall, Coir and Coir Cables, Brimstone, Jewellery, Sundries	67,653
	3,70,500

Imports in the Arabian and Persian Gulphs from the British Settlements in India.

	Merchandize.	Treasure.	TOTAL.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	12,13,304	- - -	12,13,304
1803	10,68,634	- - -	10,68,634
1804	13,94,275	- - -	13,94,275
1805	21,85,287	- - -	21,85,287
1806	34,38,320	- - -	34,38,320
	92,99,820	- - -	92,99,820

Which consisted, in 1805, of

Piece Goods	8,45,788
Indigo	2,00,806
Sugar	5,37,255
Raw Silk	73,994
Grain	3,91,948
Sundries	1,11,685
	21,61,456
Imports re-exported:	
Broad Cloth	5,201
Spices	4,978
Iron and Nails	5,382
Sundries	8,270
	21,85,287

ARABIAN GULPH, FORT ST. GEORGE, and BOMBAY.

Exports from Arabian Gulph, Fort St. George, and Bombay, to the British Settlements in India.

	Merchandize.	Treasure.	TOTAL.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,70,391	22,55,575	25,25,966
1803	2,42,637	15,14,287	17,56,924
1804	3,58,515	37,43,359	41,01,874
1805	2,50,854	24,31,644	26,82,498
1806	3,01,453	21,90,552	24,92,005
	14,23,850	121,35,417	135,59,267

Which consisted, in 1805, of

Myrrh	23,287
Olibanum	41,245
Coffee	10,787
Grain	4,500
Shark-fins	4,625
Cloves	7,208
Tortoise Shells	6,169
Horses	8,427
Sundries	1,37,438
	2,50,854

Imports into Arabian Gulph, Fort St. George, and Bombay, from the British Settlements in India.

	Merchandize.	Treasure.	TOTAL.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	20,82,531	- - -	20,82,531
1803	16,17,650	- - -	16,17,650
1804	20,75,126	31,884	21,07,010
1805	17,68,005	334	17,68,339
1806	15,73,237	1,215	15,74,452
	91,16,549	33,433	91,49,982

Which consisted, in 1805, of

Piece Goods	7,89,837
Grain	6,34,480
Sugar	26,380
Pepper	36,391
Iron	40,370
Lead	17,286
Coloured Silk	44,358
Drugs	43,843
Tobacco	11,628
Shawls	20,525
	16,65,098
Sundries:	
Sandal Wood, Cotton, Ginger, Vermillion, China Ware, Cassia Buds	1,02,907
	17,68,005

PERSIAN GULPH.

Imports into Fort St. George, Bombay and Surat.

Exports from the Persian Gulph to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	7,37,448	12,22,919	19,60,367
1803	9,40,129	16,39,647	25,79,776
1804	11,52,678	11,27,107	22,79,785
1805	10,81,003	18,54,216	29,35,219
1806	11,35,385	22,92,521	34,27,906
	50,46,643	81,36,410	131,83,053

Which consisted, in 1805, of

Horses	4,18,400
Dates	1,84,540
Lametta	1,24,869
Hing	71,798
Copper	27,707
Coral	18,027
Galls	17,162
Myrrh	12,791
Benjamin	10,692
Olibanum	11,582
Almonds	14,927
Rose Water	8,844
Shark-fins	47,136
Drugs	9,684
Elephants Teeth	14,421
Sundries	88,423
	10,81,003

Exports home D° to the Persian Gulph.

Imports into the Persian Gulph from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	22,37,153	- - -	22,37,153
1803	15,10,253	2,000	15,12,253
1804	18,92,412	2,191	18,94,603
1805	21,90,686	- - -	21,90,686
1806	26,98,380	- - -	26,98,380
	105,28,884	4,191	105,33,075

Which consisted, in 1805, of

Piece Goods	11,68,155
Sugar	3,82,187
Grain	1,25,472
Drugs	72,301
Pepper	51,085
Tobacco	6,223
Spices	40,774
Cotton, Yarn and Thread	49,224
China Ware	31,443
Lead	13,212
Sapan Wood	24,699
Iron	49,807
Tin	31,363
Agla Wood	20,415
Sundries	1,23,686
	21,90,686

ARABIAN and PERSIAN GULPHS — United.

Exports from Arabian and Persian Gulphs united, to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	15,29,730	42,16,993	57,46,723
1803	15,43,999	35,81,035	51,25,034
1804	20,15,272	53,02,818	73,18,090
1805	17,02,257	50,84,272	67,86,629
1806	18,77,906	58,39,054	77,16,960
	86,60,264	240,24,172	326,93,436

Imports into Arabian and Persian Gulphs united, from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	55,32,988	55,32,988	—
1803	41,96,537	2,000	41,98,537
1804	53,61,813	34,075	53,95,888
1805	61,43,978	334	61,44,312
1806	77,09,937	1,215	77,11,152
	289,45,253	37,624	289,82,877

CASHMERE.

Exports from Cashmere to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,54,203	- - -	1,54,203
1803	1,41,424	- - -	1,41,424
1804	1,13,852	- - -	1,13,852
1805	1,41,757	- - -	1,41,757
1806	1,55,045	- - -	1,55,045
	7,06,281	- - -	7,06,281

Which consisted, in 1805, of

Cowries - - - - - -	86,976
Piece Goods - - - - -	20,437
Shawls - - - - -	21,816
Sundries - - - - -	12,528
	1,41,757

Imports into Cashmere from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	56,126	- - -	56,126
1803	62,506	- - -	62,506
1804	63,167	- - -	63,167
1805	1,10,148	- - -	1,10,148
1806	99,323	- - -	99,323
	3,91,270	- - -	3,91,270

Which consisted, in 1805, of

Piece Goods - - - - -	69,020
Sundries - - - - -	41,128
	1,10,148

CUTCH and SCIND.

Exports from Cutch and Scind to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	13,76,568	24,733	14,01,301
1803	13,99,436	16,686	14,16,122
1804	29,68,155	27,975	29,96,130
1805	26,46,191	- - -	26,46,191
1806	27,63,645	6,834	27,70,479
	1,11,53,995	76,228	1,12,30,223

Which consisted, in 1805, of

Cotton - - - - - -	15,85,520
Ghee - - - - - -	4,40,709
Grain - - - - - -	2,67,644
Oil - - - - - -	45,477
Piece Goods - - - - -	54,798
Seeds - - - - - -	59,853
Drugs - - - - - -	32,655
Sundries - - - - -	1,59,536
	26,46,191

Imports into Cutch and Scind from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	12,60,957	2,28,003	14,88,960
1803	7,84,418	58,084	8,42,502
1804	12,83,661	3,75,038	16,58,699
1805	14,37,568	2,50,371	16,85,939
1806	16,74,495	1,93,405	18,67,900
	64,41,099	11,04,901	75,46,000

Which consisted, in 1805, of

Sugar and Jaggery - - -	5,45,999
Piece Goods - - - -	1,17,917
Raw Silk - - - - -	1,29,395
Pepper - - - - -	1,19,723
Iron - - - - - -	24,302
Copper - - - - -	82,037
Drugs - - - - - -	47,431
Grain - - - - - -	54,143
Steel - - - - - -	23,518
Tin - - - - - -	19,365
Cocoa Nuts - - - - -	48,355
Beetle Nuts - - - - -	38,218
Coir - - - - - -	30,092
Sundries - - - - -	1,59,073
	14,37,568

BASSEIN and VILLAGES.

Exports from Bassein and Villages, to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,63,214	2,800	2,66,014
1803	4,49,686	15,525	4,65,211
1804	4,88,255	9,100	4,97,355
1805	4,24,898	- - -	4,24,898
1806	4,97,806	5,910	5,03,716
	21,23,859	23,335	21,57,194

Which consisted, in 1805, of

Grain	1,68,028
Ivory Ware	78,958
Oil	43,342
Timber and Planks	30,430
Hemp	23,549
Piece Goods	11,337
Beetle Nuts	25,052
Sundries	44,202
	4,24,898

Imports into Bassein and Villages, from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,47,791	900	2,48,691
1803	5,23,291	15,734	5,39,025
1804	5,89,462	- - -	5,89,462
1805	4,44,611	1,331	4,45,942
1806	4,73,004	1,756	4,74,760
	22,78,159	19,721	22,97,880

Which consisted, in 1805, of

Piece Goods	1,23,563
Grain	43,316
Iron	38,269
Sugar	31,553
Cocoa Nuts	30,399
Copia	29,359
Beetle Nuts	11,161
Dates	16,590
Pepper	9,424
Turmerick	6,730
Sundries	1,04,247
	4,44,611

GOA and the CONCAN.

Exports from Goa and the Concan, into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	11,39,099	4,56,349	15,95,448
1803	9,64,742	3,83,015	13,52,757
1804	7,69,643	12,18,046	19,87,689
1805	11,33,089	5,70,446	17,03,535
1806	16,41,943	8,33,600	24,75,543
	56,48,516	34,60,456	91,14,972

Which consisted, in 1805, of

Grain	3,85,452
Piece Goods	2,87,362
Beetle Nuts	91,327
Hemp	93,542
Old Brass	38,609
Sandal Wood	24,581
Drugs	37,912
Copper Ware	9,196
Sundries	1,65,118
	11,33,099

Imports into Goa and the Concan, from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	19,45,040	34,688	19,79,728
1803	49,55,060	13,71,722	63,26,782
1804	66,47,698	14,76,459	81,24,157
1805	41,67,580	5,23,408	46,90,988
1806	42,19,209	2,24,519	44,43,728
	219,34,587	36,30,796	255,65,383

Which consisted, in 1805, of

Grain	10,71,707
Piece Goods	5,98,379
Raw Silk	6,91,780
Sugar	2,61,079
Woollens	1,34,689
Hing	1,00,105
Drugs	1,54,945
Seeds	78,372
Wine	78,392
Dates	65,388
Spices	83,869
Iron	10,051
Tin	25,831
Liquors	83,869
Cochineal	48,341
Horses	55,725
Pepper	56,196
Sundries	5,68,855
	41,67,580

MAHRATTA DOMINIONS.

Exports from the Mahratta Dominions into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	76,812	- - -	76,812
1803	63,460	11,491	74,951
1804	1,05,649	75,175	1,80,824
1805	1,26,767	73,946	2,00,713
1806	1,03,448	1,06,803	2,10,251
	4,76,136	2,67,415	7,43,551

Which consisted, in 1805, of

Piece Goods - - - - -	1,02,495
Cottons - - - - - -	11,974
Woollens - - - - -	5,543
Sundries - - - - -	6,755
	1,26,767

Imports into the Mahratta Dominions from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,28,171	- - -	1,28,171
1803	1,18,436	- - -	1,18,436
1804	98,146	2,899	1,01,045
1805	2,19,212	1,405	2,20,617
1806	2,38,238	10,663	2,48,901
	8,02,203	14,967	8,17,170

Which consisted, in 1805, of

Grain - - - - - -	1,70,987
Pepper - - - - -	23,398
Beetle - - - - -	12,846
Sundries - - - - -	11,981
	2,19 212

TRAVANCORE.

Exports from Travancore into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	- - -	- - -	—
1803	1,88,795	- - -	1,88,795
1804	43,337	- - -	43,337
1805	1,26,214	- - -	1,26,214
1806	9,162	- - -	9,162
	3,67,508	—	3,67,508

Which consisted, in 1805, of

Beetle - - - - - -	53,609
Spice - - - - - -	38,404
Fruit - - - - - -	11,904
Timber - - - - -	6,110
Drugs - - - - -	6,054
Pepper - - - - -	2,293
Grain - - - - -	2,180
Chanks - - - - -	1,492
Sundries - - - - -	4,168
	1,26,214

Imports into Travancore from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	- - -	- - -	—
1803	59,383	- - -	59,383
1804	9,854	- - -	9,854
1805	5,958	- - -	5,958
1806	1,123	- - -	1,123
	76,318	—	76,318

Which consisted, in 1805, of

Piece Goods - - - -	4,512
Salt - - - - - -	272
Cotton - - - - - -	181
Sundries - - - - -	993
	5,958

TRANQUEBAR.

Exports from Tranquebar into the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	2,06,242	- - -	2,06,242
1803	1,00,678	- - -	1,00,678
1804	3,35,916	6,08,611	9,44,527
1805	2,55,481	4,72,785	7,28,266
1806	2,07,188	2,44,923	4,35,111
	11,05,505	13,26,319	24,31,824

Which consisted, in 1805, of

Liquors	1,32,840
Naval Stores	64,682
Metals	11,072
Grain	6,593
Piece Goods	13,480
Spices	10,529
Dyes	2,561
Mother of Pearl	3,591
Sundries	10,133
	2,55,481

Imports into Tranquebar from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	77,587	- - -	77,587
1803	3,91,680	- - -	3,91,680
1804	9,54,343	- - -	9,54,343
1805	9,62,606	- - -	9,62,606
1806	4,24,905	- - -	4,24,905
	28,11,121	- - -	28,11,121

Which consisted, in 1805, of

Piece Goods	8,61,341
Grain	4,819
Hosiery	1,844
Sundries	1,313
Imports re-exported:	
Opium	34,775
Sugar	13,846
Liquors	10,943
Spice	12,387
Metals	3,711
Sadlery	1,508
Naval Stores	2,048
Sundries	9,071
	9,62,606

PEGU.

Exports from Pegu to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	4,79,880	9,878	4,89,758
1803	7,77,941	16,590	7,93,947
1804	4,58,941	1,684	4,60,625
1805	5,95,738	57,870	6,53,608
1806	4,71,070	- - -	4,71,070
	27,82,986	86,022	28,69,008

Which consisted, in 1805, of

Timber and Plank	4,61,153
Hartal	38,788
Horses	30,867
Pepper	18,809
Coir and Coir Cables	12,678
Wax	3,249
Cardemoms	1,232
Sticlack	657
Sundries	28,305
	5,95,738

Imports into Pegu from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	3,40,210	1,11,923	4,52,133
1803	1,43,523	83,114	2,26,637
1804	1,63,012	39,643	2,02,655
1805	2,25,653	19,579	2,45,232
1806	2,22,187	- - -	2,22,187
	10,94,585	2,54,259	13,48,844

Which consisted, in 1805, of

Piece Goods	1,26,202
Opium	15,110
Woollens	5,176
Tin	1,400
Wine	1,400
Grain	2,000
Rum	2,236
Canvas	1,534
Sundries	8,332
Imports re-exported:	
Iron and Nails	6,528
Wine and Liquors	2,637
Tin and plated Ware	4,625
China Ware	3,085
Ironmongery	2,148
Broad Cloth	17,196
Velvets	8,314
Sundries	9,395
	2,25,653

PINANG and the EASTWARD.

Exports from Pinang and Eastward, to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	22,91,193	7,95,766	30,86,959
1803	20,90,675	10,78,503	31,69,178
1804	21,91,108	14,07,870	35,98,978
1805	23,53,164	20,54,308	44,07,472
1806	24,07,471	26,45,979	50,53,450
	1,13,33,611	79,82,426	1,93,16,037

Which consisted, in 1805, of

Pepper	9,97,262
Beetle Nuts	4,46,059
Benjamin	1,61,862
Metals	1,94,553
Spices	1,10,933
Tutenague	92,296
Agla Wood	58,651
Piece Goods	24,214
Sugar	31,742
Elephants Teeth	26,216
Cochineal	20,224
Sundries	1,69,052
	23,53,164

Imports into Pinang and Eastward, from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	48,22,773	3,79,732	52,02,505
1803	35,11,329	83,490	35,94,819
1804	34,02,699	32,685	34,35,384
1805	46,38,399	- - -	46,38,399
1806	31,65,831	57,400	32,23,231
	1,95,41,031	5,53,307	2,00,94,338

Which consisted, in 1805, of

Opium	21,25,209
Piece Goods	17,52,070
Raw Silk	1,60,318
Grain	1,61,820
Cotton	1,02,710
Carpets and Blankets	4,736
Sundries	1,27,651
	44,34,514

Imports re-exported:

Wine	1,18,183
Metals	10,293
Hosiery	2,046
Iron and Ironmongery	29,271
Broad Cloth	9,165
Anchors	4,854
Sundries	30,073
	46,38,399

MALACCA.

Exports from Malacca to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	20,027	6,97,558	7,17,585
1803	- - -	- - -	—
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	20,027	6,97,558	7,17,585

Imports into Malacca from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,04,707	6,408	1,11,115
1803	- - -	- - -	—
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	- - -	- - -	—
	1,04,707	6,408	1,11,115

BATAVIA.

Exports from Batavia to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	6,88,638	93,029	7,81,667
1803	9,06,372	1,07,654	10,14,026
1804	19,946	- - -	19,946
1805	66,845	- - -	66,845
1806	40,950	- - -	40,950
	17,22,751	2,00,683	19,23,434

Imports into Batavia from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	3,37,061	11,250	3,48,311
1803	92,198	- - -	92,198
1804	- - -	- - -	—
1805	- - -	- - -	—
1806	5,04,485	39,724	5,44,209
	9,33,744	50,974	9,84,718

PINANG and Eastward, including MALACCA and BATAVIA.

Exports from Pinang, &c. to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	29,99,858	15,86,353	45,86,211
1803	29,97,047	11,86,157	41,83,204
1804	22,11,054	14,07,870	36,18,924
1805	24,20,009	20,54,308	44,74,317
1806	24,48,421	26,45,979	50,94,400
	1,30,76,389	88,80,667	2,19,57,056

Imports into Pinang, &c. from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	52,64,541	3,97,390	56,61,931
1803	36,03,527	83,490	36,87,017
1804	34,02,699	32,685	34,35,384
1805	46,38,399	- - -	46,38,399
1806	36,70,316	97,124	37,67,440
	2,05,79,482	6,10,689	2,21,90,171

MANILLA.

Exports from Manilla to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,93,987	26,34,190	28,28,177
1803	40,969	5,53,153	5,94,122
1804	6,831	4,21,119	4,27,950
1805	1,21,776	10,89,407	12,11,183
1806	300	1,01,832	1,02,132
	3,63,863	47,99,701	51,63,564

Which consisted, in 1805, of

Nankeens - - - - -	8,167
Sapan Wood - - - -	34,815
Tutenague - - - - -	68,946
Sundries - - - - -	10,748
	1,21,776

Imports into Manilla from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	8,57,663	- - -	8,57,663
1803	2,81,589	- - -	2,81,589
1804	3,10,407	- - -	3,10,407
1805	9,84,956	- - -	9,84,956
1806	4,25,207	- - -	4 25,207
	28,59,822	- - -	28,59,822

Which consisted, in 1805, of

Piece Goods - - - -	9,15,796
Opium - - - - -	27,661
Silk - - - - - -	5,627
Sundries - - - - -	31,066

Imports re-exported:

Iron and Nails - - - -	3,646
Glass Ware - - - -	318
Sundries - - - - -	842
	9,84,956

CHINA.

Exports from China to the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	59,26,809	32,88,435	92,15,244
1803	29,02,592	17,52,566	46,55,158
1804	75,13,858	84,73,577	1,59,87,435
1805	44,94,674	81,81,845	1,26,76,519
1806	58,13,961	52,98,580	1,11,12,541
	2,66,51,894	2,69,95,003	5,36,46,897

Which consisted, in 1805, of

Sugarcandy	9,57,048
Tutenague	5,92,431
Piece Goods	5,99,142
Camphor	3,61,703
Nankeens	2,00,295
Tea	3,01,398
Vermillion	1,12,724
China Ware	2,11,880
Raw Silk	2,07,743
Cassia and Buds	72,670
Spices	1,10,758
Red and White Lead	1,17,721
Pepper	65,839
Stationery	21,780
Alum	87,099
Furniture	36,606
Brandy and Liquors	49,313
Tin	34,434
Drugs	37,374
Sundries	3,16,736
	44,94,674

Imports into China from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	1,00,84,864	70,093	107,54,957
1803	1,04,82,726	99,378	105,82,104
1804	1,66,13,575	10,497	166,24,072
1805	1,50,60,577	- -	150,60,577
1806	1,28,84,989	61,503	129,56,492
	6,57,36,731	2,41,471	659,78,202

Which consisted, in 1805, of

Cotton	94,52,619
Opium	32,94,570
Piece Goods	4,70,561
Pearls	4,22,987
Sandal Wood	2,74,674
Shark-fins	2,51,223
Grain	1,55,500
Saltpetre	2,87,144
Cornelians	73,321
Putchuck	54,313
Sundries	1,46,856
	1,48,83,768

Imports re-exported:

Coral	63,495
Wine and other Liquors	40,218
Rice	29,400
Sundries	43,696
	1,50,60,577

VARIOUS PLACES.

Exports from various Places to the British Settlements in India.

	Merchandize	Treasure.	Total.
	Sa. Rs.	Sa. Rs.	Sa. Rs.
1802	8,96,695	1,63,387	10,60,082
1803	757,752	7,79,316	15,37,068
1804	4,06,318	90,075	4,96,393
1805	4,70,126	44,459	5,14,585
1806	6,76,371	90,403	7,66,774
	32,07,262	11,67,640	43,74,902

Which consisted, in 1805, of

Isle of France:		
Brandy, &c.	42,002	
Sundries	17,894	
		59,896
Maldive Islands:		
Coir and Coir Cables	44,626	
Cocoa-nut Shells	21,839	
Sundries	32,514	
		98,979
Mosambique and Coast of Africa:		
Elephants Teeth	2,55,493	
Tortoise Shells	2,684	
Grain	30,312	
Sundries	22,089	
		3,10,578
Cape:		
Gin		673
		4,70,126

Imports into various Places from the British Settlements in India.

	Merchandize.	Treasure.	Total.
	Sa. Rs.	Sa. R.	Sa. Rs.
1802	12,64,344	10	12,64,354
1803	8,89,784	- -	8,89,784
1804	3,02,472	27,874	3,30,346
1805	6,14,057	- -	6,14,057
1806	12,92,093	- -	12,92,093
	43,62,750	27,884	43,90,634

Which consisted, in 1805, of

Isle of France:		
Piece Goods	1,43,277	
Sundries	46,928	
		1,90,205
Maldive Islands:		
Grain	48,811	
Piece Goods	17,308	
Sundries	14,065	
		80,184
Mosambique and Coast of Africa:		
Piece Goods	2,94,793	
Glass Beads	10,736	
Sundries	38,139	
		3,43,668
		6,14,057

No. 14. - - - -

DRUGS, &c. Imported and Sold in Privilege, Private Trade, Neutral Property,

DRUGS, &c.		S. S. 1803.		M. S. 1804.		S. S. 1804.		M. S. 1805.		S. S. 1805.	
			£.		£.		£.		£.		£.
Arrungoes	N°	-	-	62,120	437	-	-	-	-	221,200	1,502
Agate Stones, rough	cwt.	-	-	4	4	-	-	-	-	-	-
D° Beads	lbs.	-	-	-	-	-	-	-	-	-	-
Arrack	galls.	59	1	90	6	-	-	-	-	342	4
Aloes Epatica	cwt.	2	15	-	-	-	-	-	-	-	-
Assafœtida	cwt.	197	734	141	530	-	-	114	816	43	57
Angustura Bark	cwt.	13	14	142	121	-	-	-	-	-	-
D° unrated	cwt.	-	-	17	5	-	-	-	-	-	-
Astringent Seeds	cwt.	23	13	-	-	-	-	-	-	-	-
Alkali	cwt.	225	197	-	-	-	-	-	-	-	-
Alum	cwt.	-	-	-	-	-	-	-	-	-	-
Awl	cwt.	-	-	-	-	-	-	-	-	-	-
Annatto	lbs	-	-	157	9	-	-	-	-	554	65
Argol	cwt.	-	-	-	-	-	-	-	-	-	-
Aloes	cwt.	-	-	-	-	10	104	87	276	19	138
Alkali, unrefined	cwt.	-	-	53	29	504	478	1,950	761	-	-
Arrow Root	cwt.	-	-	-	-	-	-	-	-	-	-
Arsenic	cwt.	-	-	-	-	-	-	47	68	159	34
Anniseeds	cwt.	-	-	-	-	-	-	-	-	266	2,947
Borax, refined	cwt.	2,398	5,655	521	1,864	486	1,620	228	742	922	2,774
Benjamin	cwt.	456	4,412	218	2,464	137	1,614	215	1,114	199	4,561
Borax, unrefined	cwt.	739	2,819	208	728	614	1,934	15	62	-	-
Bark	cwt.	3	5	-	-	-	-	-	-	-	-
Buffalo Horns	N°	25,563	293	13,048	105	-	-	11,911	99	2,141	16
Banda Soap	lbs.	-	-	33[illegible]	94	-	-	-	-	-	-
Bees Wax	cwt.	1[illegible]	85	-	-	7	79	5	63	-	-
Berries	cwt.	-	-	-	-	268	58	-	-	-	-
Bamboes	N°	-	-	-	-	-	-	-	-	-	-
Barley	cwt.	-	-	-	-	-	-	6	4	-	-
Buffalo Hides, dressed	cwt.	-	-	-	-	-	-	-	40	-	-
D° raw	cwt.	-	-	-	-	-	-	-	-	-	-
Beetle Nuts	cwt.	-	-	-	-	-	-	1	5	-	-
Beef Wood	p[s]	-	-	-	-	-	-	-	-	125	69
Buffalo Horns	N°	-	-	-	-	-	-	-	-	-	-
Barilla	cwt.	-	-	-	-	-	-	-	-	-	-
Camphire, unrefined	cwt.	1,334	39,159	90	19,865	-	-	771	17,199	83	1,744
D° refined	cwt.	-	-	-	-	-	-	45	1,101	-	-
D° oil bottles	-	-	-	-	-	-	-	-	-	-	-
Cowries	cwt.	1,418	3,626	113	180	73	211	-	-	-	-
Cardemoms	lbs.	15,335	3,955	4,854	453	7,543	314	45,233	21,555	4,166	17,658
Coculus Indicus	cwt.	-	-	-	-	-	-	-	-	-	-
Columbo Root	cwt.	100	401	43	137	-	-	94	194	51	131
China Root	cwt.	116	205	1,582	1,087	104	107	-	-	-	-
Cassia Lignea	cwt.	1,519	17,673	668	8,492	839	8,941	1,782	18,971	2,500	24,031
Castor Oil	lbs.	9,771	1,175	20,207	2,309	-	-	4,603	258	15,627	1,944
Cassia Buds	cwt.	263	2,006	107	860	571	3,923	266	2,020	254	2,180
Cambogium	cwt.	13	271	-	-	64	1,270	-	-	51	1,095
Colocynth	cwt.	128	13	-	-	-	-	-	-	-	-
Copper	cwt.	-	-	-	-	-	-	-	-	-	-
Chillies	cwt.	19	33	-	-	-	-	-	-	-	-
Cornelian Stones, rough	N°	-	-	5,000	220	-	-	-	-	1,488	112
D°	N°	-	2,641	49,534	2,021	-	-	10,548	831	39,431	2,561
D° Seeds	N°	-	-	-	-	-	-	137	13	-	-
D° Drops	N°	-	-	2,841	74	-	-	3,215	89	1,374	34
D° Beads	lbs.	-	-	972	1,632	-	-	601	922	700	1,338
D° Crosses	N°	-	-	943	63	-	-	603	31	-	-
D° Hearts	N°	-	-	1,391	60	-	-	1,013	42	328	17
Cummin Seed	cwt.	-	-	-	-	-	-	-	-	-	-
Ceylon yellow wood	p[s]	-	-	222	230	-	-	-	-	-	-
Cassia Oil	oz.	-	-	-	-	6,470	688	611	613	-	-
Chaya Root	cwt.	-	-	-	-	-	-	13	9	-	-
Cinnamon	lbs.	-	-	-	-	-	-	-	-	-	-
China coloured Paper	sheets	-	-	-	-	-	-	-	-	37,790	342
China Ink	lbs.	487	71	-	-	-	-	-	-	4,095	377
Cinnabar or Vermillion	lbs.	-	-	-	-	-	-	-	-	2,392	1,516
Coculus Indiæ	cwt.	151	883	480	1,771	-	-	194	629	230	734
Castor Seed	cwt.	-	-	124	168	-	-	-	-	-	-

No. 14.

and Prize; from September 1803 to September 1808, inclusive.

M. S. 1806.		S. S. 1806.		M. S. 1807.		S. S. 1807.		M. S. 1808.		S. S. 1808.	
	£.		£.		£.		£.		£.		£.
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	347	16	- -	—
- -	- -	10	3	337	53	- -	- -	- -	- -	Lacks 403	4,008
- -	- -	38	132	24	125	63	318	- -	- -	- -	—
82	308	- -	- -	11	42	29	103	48	100	24	180
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	151	98
- -	- -	- -	- -	- -	- -	- -	- -	41	56	- -	—
- -	- -	- -	- -	20	26	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	15	31	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	452	1,530	20	89	50	75	12	25
- -	- -	1,331	1,196	- -	- -	1,266	1,975	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	3,981	281	- -	- -	1,095	26
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	101	1,590	- -	- -	151	1,943	404	2,837	307	2,090
78	245	37	120	220	628	- -	- -	- -	- -	52	220
105	908	3	37	79	1,925	5	29	379	5,799	87	1,874
- -	- -	40	211	113	422	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	24	12	- -	—
- -	- -	3,645	70	- -	- -	6,817	93	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	17	119	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	9,261	38	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	75	23	- -	- -	- -	—
- -	- -	- -	- -	40	21	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
92	26	- -	- -	- -	- -	396	126	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	172	452	3,664	7,126
682	12,429	399	6,663	1,819	22,659	561	6,512	143	2,170	- -	—
- -	- -	- -	- -	- -	- -	14	178	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	84	7	- -	—
146	428	- -	- -	- -	- -	445	1,045	- -	- -	- -	—
3,061	966	10,241	2,262	7,338	1,176	15,168	3,959	8,795	1,040	7,540	2,562
- -	- -	- -	- -	47	70	- -	- -	- -	- -	- -	—
18	29	125	208	7	7	51	64	- -	- -	- -	—
- -	- -	24	16	- -	- -	- -	- -	- -	- -	- -	—
1,241	4,868	347	3,013	824	3,242	87	539	203	1,489	178	2,402
- -	- -	1,352	27	4,727	774	8,200	1,302	3,503	49	659	7
- -	- -	292	1,737	- -	- -	- -	- -	- -	- -	54	688
- -	- -	65	1,592	- -	- -	30	1,048	34	929	112	2,175
- -	- -	- -	- -	395	30	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	22	93	127	722	- -	- -	- -	—
- -	- -	- -	- -	66	66	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	9	76
- -	- -	21,337	1,747	101,845	8,414	60,628	1,989	- -	- -	79,439	5,026
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	143	65	892	719	- -	- -	51	322
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	7	13	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
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- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	20,000	168	- -	- -	6,000	34	- -	- -	- -	—
- -	- -	510	46	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	9,770	3,525	- -	- -	12,484	2,816	17,050	3,839	11,336	2,236
										4,045	504
619	896	5	7	- -	- -	92	166	74	125	48	88
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—

(*continued.*)

DRUGS, &c.	S. S. 1803.		M. S. 1804.		S. S. 1804.		M. S. 1805.		S. S. 1805.	
		£.		£.		£.		£.		£.
Coque de Pearl - - oz.	- -	- -	- -	- -	- -	- -	- -	- -	403	722
Cane Table Mats - - N°	120	74	- -	- -	- -	- -	- -	- -	20,740	453
D° - Window Blinds - N°	- -	- -	- -	- -	- -	- -	- -	- -	200	14
D° - Floor Mats - - N°	- -	- -	- -	- -	- -	- -	- -	- -	250	78
Canes - - - N°	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Clove Wool - - - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Dragons Blood - - cwt.	1	6	5	43	48	539	- -	- -	103	376
Dohl - - - - cwt.	- -	- -	15	6	27	9	69	33	- -	- -
Dragon Canes - - N°	- -	- -	321	4	- -	- -	- -	- -	- -	- -
Ebony Wood - - cwt.	423	721	286	161	- -	- -	- -	- -	- -	- -
Extract Nux Vomica - cwt.	49	23	- -	- -	- -	- -	- -	- -	- -	- -
Elephants Teeth - - cwt.	17	473	206	5,430	- -	- -	24	780	161	3,979
Essence of Tan - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Flour - - - - cwt.	- -	- -	7	4	- -	- -	- -	- -	- -	- -
Foreign Books - - lbs.	- -	- -	- -	- -	- -	- -	- -	- -	1,157	31
Fans Paper - - - N°	- -	- -	- -	- -	- -	- -	- -	- -	11,043	68
Foreign Seeds - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Galls - - - - cwt.	582	3,744	330	2,006	54	362	71	559	594	3,666
Gum Arabic - - cwt.	2,312	8,131	1,011	4,323	756	3,813	1,867	9,769	2,064	6,806
Galanga - - - cwt.	127	257	896	1,810	- -	- -	- -	- -	104	264
Gram - - - - cwt.	- -	- -	- -	- -	- -	- -	62	18	62	26
Gum Animi - - cwt.	68	487	76	366	90	704	309	2,056	143	1,237
Gum unrated - - cwt.	3	2	- -	- -	6	41	1	1	1	2
Gum Seneca - - cwt.	- -	- -	3	1	- -	- -	- -	- -	- -	- -
Ginger - - - cwt.	9	36	1	1	110	264	- -	- -	- -	- -
D° - - Green - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Gum Copal - - - cwt.	- -	- -	8	42	- -	- -	- -	- -	- -	- -
Grass, for Lines - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	110	37
Green Stone - - lbs.	- -	- -	- -	- -	6,484	203	- -	- -	- -	- -
Gumbdellium - - cwt.	- -	- -	- -	- -	76	19	- -	- -	- -	- -
Gum Ammoniac - - cwt.	- -	- -	- -	- -	81	288	156	295	177	241
Galbanum - - - cwt.	- -	- -	- -	- -	15	241	24	199	42	399
Gum Aragacanth - - cwt.	- -	- -	- -	- -	1	3	- -	- -	48	40
Gum Sandrake - - cwt.	- -	- -	- -	- -	2	11	- -	- -	- -	- -
Glass Beads - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Gum Saracolla - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	17	3
Hides - - - - N°	- -	- -	551	57	- -	- -	- -	- -	- -	- -
Human Hair - - lbs.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Horse Skins - - N°	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Keyapootie Oil - - oz.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Ivory Sticks - - N°	- -	- -	- -	- -	- -	- -	- -	- -	498	31
Long Pepper - - cwt.	- -	- -	50	266	213	980	16	74	100	458
Leopard Skins - - N°	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Lac Dye - - - lbs.	- -	- -	2,649	239	- -	- -	- -	- -	- -	- -
Lac Lake - - - lbs.	- -	- -	- -	- -	- -	- -	- -	- -	2,165	388
Mother-of-Pearl, rough - cwt.	137	1,090	67	304	464	5,055	47	334	1,369	11,823
Myrabolanes dry - cwt.	682	645	184	129	- -	- -	22	8	- -	- -
Myrrh - - - cwt.	22	8	- -	- -	- -	- -	- -	- -	- -	- -
Molasses - - - cwt.	- -	- -	4	3	- -	- -	4	3	- -	- -
Man[d] Yellow Colour - cwt.	- -	- -	100	23	- -	- -	- -	- -	- -	- -
D° - - Brown - - cwt.	- -	- -	37	5	- -	- -	- -	- -	- -	- -
Munject - - - cwt.	- -	- -	- -	- -	21	232	- -	- -	- -	- -
Mastic - - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Mocha Alloes - - cwt.	- -	- -	- -	- -	- -	- -	46	53	- -	- -
Mother-of-Pearl Beads - cwt.	- -	878	- -	- -	- -	- -	- -	- -	3,103	1,762
D° - - - - - Counters - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	27,708	57
Madder Root - - cwt.	- -	- -	- -	- -	- -	- -	149	1,075	85	327
Mock Pearl Beads - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Musk - - - oz.	- -	- -	- -	- -	- -	- -	- -	- -	485	1,024
M. o' Pearl, manufact[d] - lbs.	- -	- -	- -	- -	- -	- -	- -	- -	684	37
Mock Coral Beads - lbs.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Madeira - - galls.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Nux Vomica - - cwt.	722	767	168	190	- -	- -	9	10	- -	- -
Olibanum - - - cwt.	151	261	76	706	2	8	- -	- -	- -	- -
Ostrich Feathers - - lbs.	- -	- -	8	63	- -	- -	- -	- -	- -	- -

M. S. 1806.		S. S. 1806.		M. S. 1807.		S. S. 1807.		M. S. 1808.		S. S. 1808.	
	£.		£.		£.		£.		£.		£.
- -	- -	776	865	- -	- -	- -	- -	10	14	- -	—
- -	- -	5,518	147	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	60	35	- -	- -	- -	- -	- -	- -	1,510	422
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	302,344	1,492
- -	- -	- -	- -	- -	- -	- -	- -	29	194	- -	-
- -	- -	26	258	- -	- -	- -	- -	19	215	- -	—
- -	- -	14	1	- -	- -	- -	-	- -	- -	- -	—
- -	- -	29,237	69	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	285	418	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
71	2,351	291	8,572	56	1,334	149	3,127	- -	- -	169	3,722
2	4	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
758	9	- -	- -	- -	- -	10	11	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4	87
137	805	186	1,167	1,036	6,611	134	665	655	3,673	321	1,721
1,463	4,282	71	146	4,984	12,357	1,581	3,017	1,326	2,844	56	146
- -	- -	10	18	- -	- -	- -	- -	- -	- -	- -	—
32	13	123	67	12	5	- -	- -	- -	- -	-	—
137	688	131	641	885	3,751	101	517	1,086	1,769	13	169
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	29	23	65	28	- -	- -	- -	—
285	925	1,001	2,991	570	1,488	229	581	925	2,182	1,320	3,417
- -	- -	- -	- -	6,464	402	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	1	5	- -	—
- -	- -	41	40	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	81	114	- -	- -	59	105	- -	—
- -	- -	- -	- -	57	238	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	260	324	76	204	52	60	10	20
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	86	38	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
500	125	- -	- -	5,720	1,035	615	75	- -	- -	- -	—
263	8	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	6,942	120	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	1,102	240	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	485	1,970	- -	—
- -	- -	- -	- -	47	46	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	5,810	934	- -	- -	- -	—
- -	- -	- -	- -	845	145	5,269	2,139	65	13	- -	—
- -	- -	482	4,054	1,535	6,313	278	1,384	- -	- -	677	4,691
- -	- -	- -	- -	3	5	- -	- -	- -	- -	- -	—
- -	- -	18	380	56	1,058	- -	- -	38	747	15	267
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
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- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	725	114	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
70	10	1,743	502	- -	- -	- -	- -	143	59	- -	—
- -	- -	86,292	154	- -	- -	- -	- -	- -	- -	- -	—
111	515	- -	- -	204	683	562	1,818	- -	- -	- -	—
- -	- -	875	176	- -	- -	- -	- -	- -	- -	- -	—
261	728	4,136	5,786	596	467	4,199	2,648	1,465	1,596	4,744	4,883
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	128	79	- -	- -	- -	- -	- -	- -	103	76
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -		
- -	- -	6	8	145	189	- -	- -	101	97	- -	—
129	608	158	528	161	471	456	1,431	146	173	- -	—
- -	- -	2	33	37	107	- -	- -	- -	- -	- -	—

DRUGS, &c.	S. S. 1803.		M. S. 1804.		S. S. 1804.		M. S. 1805.		S. S. 1805.	
		£.		£.		£.		£.		£.
Oil of Nutmegs - - lbs.	- -	- -	94	26	- -	- -	- -	- -	- -	- -
Oil - - - - tuns	- -	- -	- -	- -	- -	- -	- -	- -	63,093	6,748
Oil of Cloves - - lbs.	- -	- -	19	222	- -	- -	- -	- -	- -	- -
Origanum - - - cwt.	- -	- -	- -	- -	- -	- -	13	2	- -	- -
Paddy - - - cwt.	- -	- -	1	2	50	11	198	58	153	57
Peruvian Bark - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Pureé - - - - cwt.	- -	- -	- -	- -	- -	- -	1	4	- -	- -
Paddy Bird Feathers - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Palm Oil - - - cwt.	- -	- -	- -	- -	- -	- -	4	10	- -	- -
Palma Christi Seeds - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	149	17
Paper Prints - - No.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Paper - - - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Pickles - - - gall.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Rhubarb - - - lbs.	15,266	1,022	- -	- -	67,525	6,671	43,927	2,127	31,247	2,313
Rum - - - - gall.	24	25	- -	- -	- -	- -	- -	- -	136	19
Root, unrated - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Rattans - - - No.	171,579	1,707	38,758	219	- -	- -	299,072	2,397	186,568	1,573
- D° - ground - - No.	- -	- -	255	6	- -	- -	- -	- -	- -	- -
Red Powder - - lbs.	- -	- -	3,833	75	- -	- -	- -	- -	- -	- -
Red Wood - - - cwt.	- -	- -	1,140	3,224	- -	- -	- -	- -	- -	- -
Rose Wood - - - p^{s}	- -	- -	- -	- -	- -	- -	- -	- -	72	77
Sena - - - - lbs.	12,889	793	21,473	1,044	1,492	63	5,059	321	38,941	1,749
Sago - - - - cwt.	1,331	2,966	3,134	8,404	1,676	4,273	3,474	7,869	3,520	6,868
Sal Ammonicam - - cwt.	133	282	241	1,665	64	423	153	1,033	288	1,494
Shellack - - - cwt.	1,640	9,800	1,596	8,873	1,030	5,740	867	5,168	1,510	7,810
Sticklac - - - cwt.	586	1,180	526	1,221	- -	- -	- -	- -	- -	- -
Sea Horse Teeth - - cwt.	- -	- -	1	5	- -	- -	- -	- -	- -	- -
Seed lac - - - cwt.	2	7	- -	- -	- -	- -	19	22	- -	- -
Safflower - - - cwt.	309	1,508	163	1,112	84	348	268	1,628	451	2,412
Silversmiths Dross - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Sugarcandy - - cwt.	80	254	- -	- -	- -	- -	- -	- -	- -	- -
Sundries - - - cwt.	- -	- -	- -	- -	2	1	2	2	- -	- -
Seal Skins - - - N°	- -	- -	- -	- -	- -	- -	- -	- -	18,350	1,964
Sattin Wood - - plks.	- -	- -	- -	- -	- -	- -	38	26	22	39
Sheeps Wool - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	245	3
Soy - - casks and galls.	2,873	954	- -	- -	- -	- -	galls 83 casks 36	317	gall^{s} 1,125	642
Skins, tanned - - N°	- -	- -	- -	- -	- -	- -	2,738	14	- -	- -
Sapan Wood - - cwt.	188	400	- -	- -	- -	- -	- -	- -	243	569
Stones, rough - - cwt.	- -	- -	- -	- -	- -	- -	2	7	- -	- -
Sandal Wood Sticks - N°	- -	- -	- -	- -	- -	- -	- -	- -	500	17
Tamarinds - - - cwt.	1,122	2,486	311	400	- -	- -	593	585	175	93
Turmeric - - - cwt.	1,196	2,389	7	10	547	1,136	26	69	406	983
Terra Japanica - - cwt.	586	1,906	76	286	69	234	260	663	- -	- -
Tortoise Shell, rough - cwt.	- -	- -	500	391	- -	- -	400	337	10,673	11,524
Tutenague - - - cwt.	- -	- -	- -	- -	5	11	- -	- -	- -	- -
Tan - - - - cwt.	- -	- -	- -	- -	- -	- -	146	195	- -	- -
Tin - - - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Turkey Carpets - - N°	- -	- -	- -	- -	- -	- -	150	43	- -	- -
Teak Wood - - - p^{s}	- -	- -	- -	- -	- -	- -	- -	- -	91	66
Vinegar - - - galls.	147	4	- -	- -	- -	- -	- -	- -	- -	- -
Ultramarine - - oz.	- -	- -	433	97	3,424	322	- -	- -	-	- -
Unrated Drugs - - cwt.	1	4	- -	- -	- -	- -	- -	- -	1	2
White Pepper - - cwt.	- -	- -	- -	- -	- -	- -	- -	- -	479	77
Wine - - - - galls.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Wood - - - p^{s}	62	90	- -	- -	- -	- -	- -	- -	1809	732
Wax Candles - - lbs.	155	5	- -	- -	- -	- -	- -	- -	- -	- -
Walking Canes - - N°	- -	- -	132	14	- -	- -	- -	- -	5,407	454
Wood, unrated - - cwt.	- -	- -	877	14	- -	- -	- -	4	65	13
Whanghee Canes - - N°	- -	- -	- -	- -	- -	- -	- -	- -	34,867	1,334
Yellow Stone - - lbs.	- -	- -	- -	- -	1,279	63	- -	- -	- -	- -
Cowries - - - lbs.	- -	401	- -	- -	- -	- -	- -	- -	- -	- -
	- - £.	132,213	- -	89,610	- -	53,409	- -	106,695	- -	152,734

M. S. 1806.		S. S. 1806.		M. S. 1807.		S. S. 1807.		M. S. 1808.		S. S. 1808.	
	£.		£.		£.		£.		£.		£.
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	1,433	292	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
18	4	65	20	21	6	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	68	4	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	3	39
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	60	27	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	27	7	- -	—
- -	- -	-	- -	- -	- -	- -	- -	- -	- -	12	7
14,122	600	1,338	59	- -	- -	3,812	119	1,014	31	- -	—
- -	- -	537	22	124	23	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
6,712	388	87,127	903	280,445	2,991	745,686	5,406	- -	- -	- -	—
- -	- -	5,090	923	- -	- -	1,572	338	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
3,345	6,597	214	342	508	835	167	242	166	241	234	325
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
15,610	389	7,165	392	31,944	924	33,403	1,501	10,487	328	187	4
342	793	1,070	2,022	22	47	1	1	859	1,718	372	743
58	325	- -	- -	616	3,288	- -	- -	91	609	298	2,092
736	3,709	7	30	775	3,971	48	150	181	918	58	325
- -	- -	- -	- -	- -	- -	- -	- -	82	881	- -	—
- -	- -	- -	- -	1	65	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
399	1,550	- -	- -	724	2,062	676	2,720	1,057	4,359	13	173
- -	- -	- -	- -	3	31	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	21	43	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	807	477	- -	- -	- -	- -	- -	- -	2,148	2,022
- -	- -	5,090	451	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	196	345	1,269	1,685
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	-	526	70	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	66	91	119	254
- -	-	- -	- -	382	783	678	1,184	669	1,072	253	414
49	32	43	45	146	82	- -	- -	- -	- -	4	17
- -	- -	9,264	9,477	377	326	1,171	1,173	57	40	13,671	11,386
- -	- -	1,294	2,845	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	22	120	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	556	21	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	1,305	226	- -	- -	- -	- -	- -	- -	- -	—
1,523	835	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
6	2	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	- -	- -	- -	- -	- -	3,133	153	740	58	- -	—
- -	- -	1	1	Logs 3	42	Plks. 3	5	23	3	14	34
60,500	324	74,060	999	- -	- -	18,533	212	- -	- -	- -	—
- -	- -	513	29	- -	- -	- -	- -	- -	- -	46	373
- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	—
- -	47,812	- -	70,649	- -	94,601	- -	57,895	- -	46,192	- -	72,679

A VIEW of the TRADE carried on by Individuals, (exclusive of the East India Company's (Bengal, Fort St. George and its Dependencies, and Bombay

FROM AND TO WHAT PARTS.	MERCHANDIZE. Imported.	Exported.	Imports exceeded the Exports.	Exports exceeded the Imports.
	£.	£.	£.	£.
LONDON	804,157	1,392,864	-	588,707
DENMARK	44,749	81,857	-	37,108
FRANCE	676	283	393	-
HAMBURGH	3,875	16,907	-	13,032
LEGHORN	780	-	780	-
LISBON	78,530	319,761	-	241,231
MADEIRA and TENERIFFE	49,592	-	49,592	-
CADIZ	1,597	23,731	-	22,134
TOTAL FOREIGN EUROPE £.	179,799	442,539	-	262,740
AMERICA £.	123,424	842,590	-	719,166
Coast of MALABAR	98,514	619,006	-	520,492
Northern Parts of GUZZERAT	894,410	609,229	285,181	-
SURAT and adjacent Villages	205,251	259,453	-	54,202
BOMBAY	172,776	397,274	-	224,498
Coast of COROMANDEL	135,601	379,357	-	243,756
NORTHERN CIRCARS	277,791	68,914	208,877	-
Northern Division of CARNATIC	66,160	5,217	60,943	-
FORT ST. GEORGE	54,710	361,611	-	306,901
Southern Division of CARNATIC	66,236	32,825	33,411	-
TANJORE	64,752	27,420	37,332	-
TINNEVELLY and RAMNAD	63,582	22,690	40,892	-
MALABAR (Province of) and CANARA	328,394	145,559	182,835	-
COCHIN	2,930	996	1,934	-
BENGAL	1,180,821	105,702	1,075,119	-
CEYLON	101,231	130,821	-	29,590
Coast of SUMATRA	37,139	47,182	-	10,043
TOTAL BRITISH ASIA £.	3,750,298	3,213,256	537,042	-
ARABIAN GULPH and PERSIAN GULPH	216,732	723,631	-	506,899
CASHMERE, &c *	17,657	9,782	7,875	-
CUTCH and SCIND	278,850	161,028	117,822	-
BASSEIN and Villages	53,096	56,954	-	3,858
GOA and CONCAN	141,213	548,365	-	407,152
MAHRATTA DOMINIONS	11,903	20,055	-	8,152
TRAVENCORE	9,188	1,908	7,280	-
TRANQUEBAR	27,638	70,278	-	42,640
PEGU	69,575	27,365	42,210	-
PINANG and EASTWARD	326,910	514,487	-	187,577
MANILLA	9,096	71,495	-	62,399
CHINA	666,297	1,643,418	-	977,121
MOSAMBIQUE and Coast of AFRICA	-	-	-	-
ISLE of FRANCE	-	-	-	-
VARIOUS PLACES †	80,181	109,068	-	28,887
TOTAL FOREIGN ASIA, AFRICA, &c. £.	1,908,336	3,957,834	-	2,049,498
GRAND TOTAL £.	6,766,014	9,849,083	-	3,083,069

* Cashmere includes Punjab, Decan, Joipore, and Kandeish.

† Under this Head are included the Maldive and Laccadive Islands, New South Wales, Cape of Good Hope, and St. Helena.

Commerce,) from and to various parts of the World, with the British Settlements in the East Indies and Surat); on a Medium of five years; from 1802 to 1806, inclusive.

TREASURE.				Balance in favour of India.	Balance against India.	Net Balance in favour of India.
Imported.	Exported.	Imports exceeded the Exports.	Exports exceeded the Imports.			
£.	£.	£.	£.	£.	£.	£.
256,792	25	256,767	- - -	845,474	- - -	—
31,131	158	30,973	- - -	68,081	- - -	—
4,678	- - -	4,678	- - -	4,285	- - -	—
8,694	- - -	8,694	- - -	21,726	- - -	—
- - -	- - -	- - -	- - -	- - -	780	—
305,797	- - -	305,797	- - -	547,028	- - -	—
1,625	- - -	1,625	- - -	- - -	47,967	—
32,660	- - -	32,660	- - -	54,794	- - -	—
384,585	158	384,427	- - -	647,167	- - -	—
784,938	3,855	781,083	- - -	1,500,249	- - -	—
23,654	8,377	15,277	- - -	535,769	- - -	—
8,217	206,456	- - -	198,239	- - -	483,420	—
11,039	92,766	- - -	81,727	- - -	27,525	—
78,340	4,319	74,021	- - -	298,519	- - -	—
13,628	28,816	- - -	15,188	228,568	- - -	—
2,556	46,020	- - -	43,464	- - -	252,341	—
1,247	104	1,143	- - -	- - -	59,800	—
93,707	2,147	91,560	- - -	398,461	- - -	—
8,309	1,895	6,414	- - -	- - -	26,997	—
3,477	47	3,430	- - -	- - -	33,902	—
365	- - -	365	- - -	- - -	40,527	—
5,372	17,966	- - -	12,594	- - -	195,429	—
- - -	- - -	- - -	- - -	- - -	1,934	—
43,335	17,123	26,212	- - -	- - -	1,048,907	—
4,848	8,510	- - -	3,662	25,928	- - -	—
18,098	9,513	8,585	- - -	18,628	- - -	—
316,192	444,059	- - -	127,867	- - -	664,909	—
600,604	941	599,663	- - -	1,106,562	- - -	—
- - -	- - -	- - -	- - -	- - -	7,875	—
1,906	27,622	- - -	25,716	- - -	143,538	—
833	493	340	- - -	4,198	- - -	—
86,661	90,770	- - -	4,109	408,043	- - -	—
6,685	374	6,311	- - -	14,463	- - -	—
- - -	- - -	- - -	- - -	- - -	7,280	—
33,158	- - -	33,158	- - -	75,798	- - -	—
2,130	6,356	- - -	4,206	- - -	46,416	—
222,017	15,267	206,750	- - -	304,327	- - -	—
119,992	- - -	119,992	- - -	182,391	- - -	—
674,876	6,037	668,839	- - -	1,645,900	- - -	—
- - -	- - -	- - -	- - -	- - -	- - -	—
- - -	- - -	- - -	- - -	- - -	- - -	—
29,191	697	28,494	- - -	57,381	- - -	—
1,778,073	148,557	1,629,516	- - -	3,679,014	- - -	—
3,520,580	596,654	2,923,926	- - -	6,006,995	- - -	—

(No. 16.)

London, 10th April 1810.

SIR,

HAVING been favoured, by the kind indulgence of the Honourable Committee, for the Affairs of India, with acceſs to the Obſervations made by the Chairman, and Deputy Chairman, of the Eaſt India Company, on the Evidence given relative to the Private Trade; we reſpectfully ſolicit the permiſſion of the Honourable Committee, through you, the Chairman, to lay before them, the Remarks which a peruſal of the Obſervations has ſuggeſted to us.—We ſhould not have preſumed to treſpaſs ſo much on the patience of the Committee, if any other mode had occurred, in which the explanation called for, by the Obſervations of the Chairman and Deputy, could have been preſented to the conſideration of the Committee.

We have the honour to be, with great reſpect,

Sir,

Your moſt obedient humble Servants,

John Innes.
R^d C. Bazelt.
H. Fawcett.
Henry Trail.

Right Honble Sir John Anſtruther, Bart.
&c. &c. &c.

REMARKS

REMARKS

ON THE

"OBSERVATIONS, of the Chairman, and Deputy Chairman, "of the Eaſt India Company, on the Evidence given before "the Committee of the Houſe of Commons, appointed for "the Conſideration of India Affairs, on the Subject of the "PRIVATE TRADE with *India*."

THE Chairman, and Deputy Chairman, of the Court of Directors of the Eaſt India Company, have been pleaſed to communicate to your honourable Committee a very elaborate and detailed Paper, intituled "*Obſervations on the Evidence given before the Com-* "*mittee of the Houſe of Commons, appointed for the Conſideration of India Affairs, on* "*the Subject of the Private Trade with India.*" The title of this work does not ſufficiently beſpeak the extent and variety of diſcuſſion which it embraces; for it is addreſſed rather to the general object of the enquiry, in which the honourable Committee is engaged, than confined to the particular branch to which the evidence it comments upon, was directed. The Authors of the following *Remarks*, however, do not regret the opportunity of explaining or elucidating the topics on which they were examined. They truſt that the candour of your honourable Committee will permit them, in their turn, to preſent to your conſideration, a brief expoſition of the facts and principles which they humbly apprehend their evidence to eſtabliſh, and which have been aſſailed with ſo much ability and information, and by ſuch high authority. They feel the weight which belongs to the gentlemen under whoſe auſpices the Obſervations are introduced to the Committee, and the credit which their talents, their experience, and their ſtation, muſt confer upon their opinions. In proportion to the influence of all theſe, however, they humbly apprehend it to be their duty to ſubmit to your honourable Committee, their ſentiments upon a view of the ſubject, which extends to nothing leſs than a complete ſuppreſſion of the Private Trade.

In performing this taſk, they aſſure themſelves, that they ſhall require but a ſmall portion of the time and attention of your honourable Committee. If they do not greatly err, much of the diſſertation laid before you by the Chairman and Deputy, however curious and intereſting in ſome reſpects, is of little importance in the practical diſcuſſion of the points on which alone the Merchants preſume to trouble you. They humbly conceive, that the principal object of the Enquiry, as far at leaſt as they ſhould be juſtified in taking a part in it, is, what obſtacles at preſent oppoſe the ſucceſs of the Private Trade between Britiſh India and this Country, and what facilities may with ſafety be extended to it?

The Merchants would be inclined to proceed at once to a detailed reply to thoſe parts of the Statements of the Chairman and Deputy, connected with this view of the ſubject, were they not convinced, that it would prove the ſhorteſt and moſt ſatisfactory mode of attaining the true reſults of this inveſtigation, to premiſe a few obſervations on the nature and objects of the Private Trade. It is impoſſible that it can eſcape the notice of your honourable Committee, that the whole ſcope of the argument of the Chairman and Deputy, is, that the Private Trade is injurious to the Eaſt India Company, without being advantageous to the Public, and that it ought to have no place in any new arrangement of the Affairs of India, on the renewal of the Charter. If this concluſion be well founded, the objections of mere detail, which attach to the preſent ſyſtem, muſt diſappear; on the other hand, if an extenſion of the Trade with India would prove not only beneficial to Great Britain, and to the vaſt territories it has acquired in Aſia, but are not incompatible with the true intereſts of the Company, and the preſervation of its rights and privileges, as the great link of connection with our Aſiatic dominions, it would be wiſe, not only to remove minor obſtacles, but to adopt a ſyſtem of liberality ſuited to the policy of extenſion.

It is not intended to trouble your honourable Committee with political ſpeculations; but a right underſtanding of Trade cannot be ſeparated from a knowledge of the political circumſtances of different Countries. The revolutions in India, within theſe laſt 60 years, have given a direction to the views, and a character to the purſuits of the Eaſt India Company,

perfectly different from the intentions of its original authors, or the objects of its inſtitution. Trade, which was the firſt, has become the ſecondary object, and it would be no contradiction of former policy, at a time when the ſuperior functions and duties of the Company have been ſo enlarged, to admit a more extenſive participation to individuals in that Trade, which, in other circumſtances, was confined to a mere Commercial Company, and was the only object of its concern. Yet, in the preſent ſcheme of extended Commerce which India preſents, it is not denied that the Company might, with utility to the Public, continue to exerciſe an important and lucrative ſuperintendence, or even within certain limits carry on Trade with advantage.

It was the avowed policy of the facilities firſt granted to Private Trade in 1793, to ſecure a legitimate channel to that Commerce, which, in ſpite of penalty and prohibition, had grown to a conſiderable ſize, as clandeſtine and illegal. The nature of the Company's Settlements and authority in India, and the principles on which their ſovereignty has hitherto been exerciſed, have opened to all other nations opportunities of Intercourſe and Commerce, totally different from thoſe which the Colonial Syſtem has uſually admitted. To the Natives of Great Britain alone, in their individual capacities, are the vaſt regions of Aſia interdicted; every Foreigner in amity with England, can trade to the ſhores of Britiſh India without obſtruction; to Engliſhmen alone it has been a forbidden land;—it was impoſſible that ſuch a ſtate of things could be maintained. The diſguiſes which it is ſo eaſy for Commerce to aſſume, would have enabled Britiſh induſtry and Britiſh capital to enter into a competition with the Company, as effectually as if an open permiſſion had been allowed; and not only would the foreign market have been ſupplied by clandeſtine Trade in foreign bottoms, but in time of Peace it would have been difficult to ſecure the poſſeſſion of our internal conſumption from encroachment.

The ſame motives which led to the legalized eſtabliſhment of the Private Trade, will be found to require a continuance and extenſion of the ſyſtem. It never has been pretended, that the Company can exclude from their territories the flags of foreign powers, or that it would be wiſe, if it were practicable: if the Private Trade were to be ſacrificed to the prejudices of the Company it would be in favour of Foreigners, and to the unqualified loſs of Great Britain; other Countries would become the Depôts of that part of the Commerce of India, which the Company could not embrace. The ſame, or probably a larger portion of that trade would be taken out of the Company's hands, but all the advantages of carrying, inſurance, brokerage, commiſſion, the direct returns of capital, and the profits of a very large expenditure, would be loſt to the National Revenue; and a very conſiderable Duty, now paid into the Treaſury and to the Company, would enrich foreign or rival States.

The relation in which our Aſiatic territories ſtand to Great Britain, is of ſuch a nature, that a Trade with them is not merely an object of fair commercial adventure, but is eſſentially neceſſary to thoſe Countries. It has been calculated, that at ſome future period, a clear ſurplus balance of £. 1,000,000. will belong to the Company, and be remitted to England, for the benefit of its Stock-holders. This may be a ſanguine calculation; but without aſſuming any permanent ſurplus to be remitted to England, it is certain, that in the way of regular acquiſition and accumulation by the numerous civil and military Servants in India, a conſiderable Revenue muſt be annually payable to Great Britain. If a public debt is kept up in India, it is believed that a large proportion of the intereſt, probably three-fourths, muſt be remitted home. If it is paid off, the ſame proportion of the capital muſt come to England. At all events, the ſum which India muſt annually pay to England in different ways, it is admitted, will be large; and it is found by experience, that without the facilities of a conſiderable Export Trade from India, the ſources of remittances muſt fail, or become ruinous to the Country which has to pay ſo large and permanent a balance: that this is not a viſionary caſe, might, as we are informed, be demonſtrated by official documents recently tranſmitted from Bengal, and now in the hands of the Court of Directors.

In this ſtate of things it becomes the duty of this Country, on which devolves the eſtabliſhment of a wiſe and protecting Government for its Aſiatic ſubjects, to conſider, what are the beſt means by which the balance can be diſcharged with leaſt prejudice to thoſe who are to pay it. In this view it will occur to every one, that it would be through the medium of a commercial intercourſe, which ſhould excite the productive powers of India on the one hand, and thoſe of Great Britain on the other: in other words, it is deſirable, that the two Countries ſhould mutually be cuſtomers to each other; in this way the large balance, due by India, is liquidated in commodities, inſtead of remittance in bullion, by which its circulating medium would finally be exhauſted. By the Export of Britiſh commodities to India, likewiſe, not only would the induſtry of this Country be encouraged, but part of the permanent remittance from India to England, would be liquidated in a manner moſt advantageous to this Country; all the Britiſh produce ſent to India, would tend to equalize a ſtate of debts and credits, certainly diſadvantageous to India, and would mitigate one of the inevitable evils ariſing from a foreign and non-reſident Government receiving, directly or indirectly, a large tribute.

It will not be diſputed then, that it is deſirable, nay eſſential, in order to facilitate the remittances from India to England, that the internal induſtry, and the Export Trade of thoſe territories, ſhould be excited, not only to ſupply the ability, but to furniſh the medium of payment.

payment. The Company themſelves at home, and their Servants abroad, have, on all occaſions, and on ſome very recent ones, declared their opinion of the neceſſity of inviting the reſort of foreign Europeans, and of Americans, to India, in order to procure a vent for Aſiatic produce; and, by conſequence, a medium of remittance to England by bills, without the neceſſity of a direct tranſmiſſion, either of bullion or goods.

It is manifeſt, that this mode of drawing upon the productive powers of India, can be effectual only to the extent of the conſumption in Europe and America. If, however, this conſumption could be ſupplied through England, by making this Country the entrepot for Europe, of Indian commodities, it is evident, that the object ſo deſirable for India would be obtained, with an addition of profit and advantage to England; which would be loſt, if the Trade were direct between India and the other conſuming Countries. The Merchants do not mean, that this effect ſhould be ſought by harſh regulations, and odious excluſion, but ſecured by ſuperior cheapneſs, and better ſupply. There are many circumſtances ariſing from connection, language and country, which would render England the centre of Indian Trade; and which, if allowed their free operation, would ſecure a decided ſuperiority, even in defiance of the endeavours of other nations to avail themſelves of the opportunity of a direct intercourſe. Foreign nations would not be excluded by regulation, but they would have to encounter the natural tendency of the Trade to England, the advantage of veſted capital, ſkill, and experience. In as far, too, as the Trade could be retained in the direct channel between England and India, the Export of Britiſh commodities, be it more or leſs, (and of which ſomething more will be ſaid in the ſequel) would be encouraged, and with all that benefit which the Merchants have endeavoured to demonſtrate; while every advantage to India, to be derived from the reſort of Foreigners, would be obtained by promoting the Trade of the Britiſh Merchants.

But it may be ſaid, that, in as far as it is poſſible to bring the India Trade to England, that object may be attained by the Company, without the aſſiſtance of the Private Trade. Upon this view of this ſubject, various obſervations would occur. To confine ſo vaſt a province of Trade, and ſo intimately connected with the proſperity of both Countries, to one ſingle channel, and ſo render it dependent on the good or ill fortune, on the good or ill management of a ſingle Company, involves queſtions of more importance, than uſually ariſe in the diſcuſſion of the reſpective advantages of Free Trade and Monopoly. But without entering into ſo great a diſcuſſion, ſuffice it to ſay, that the conſumption of this Country would not take off ſuch a quantity of Eaſt India commodities, as that Country could readily ſupply; and which, indeed, in order to alleviate the burthen of its perpetual balance, it ought to export. If this be the caſe, then it is obvious, that it muſt be equally deſirable for India and for England, that the greateſt quantity of produce poſſible, ſhould be derived through this Country; an object which manifeſtly can be obtained ſolely by the operation of the cheapeſt and moſt advantageous means of ſupply to other Countries. If the Company, in ordinary times (for the Merchants wiſh here to lay extraordinary circumſtances of War and Reſtriction out of the caſe) could ſupply not only the reſt of the Britiſh dominions and other Nations, cheaper than either Britiſh Private Merchants, or the Merchants of foreign countries, they would monopolize the market: if on the other hand they did not furniſh commodities ſo cheap, it is evident, that the foreign market would be loſt; and in all probability ſome part of the domeſtic would be occupied by the activity of clandeſtine Trade.

If the whole of the monopoly of the Indian Trade could be veſted in the Company, not only againſt other Britiſh ſubjects, but againſt the reſt of the world, the fitneſs of the Company, as the beſt organ of ſupply, would be of leſs importance. An ill managed Trade, and a dear ſupply, would diminiſh the conſumption; yet in furniſhing articles of great neceſſity, the monopoly would at all events be preſerved. But on the footing on which the India Trade ſtands, ſo different from the principle of every other branch of Colonial Trade, the Parliament of Great Britain can beſtow nothing but the monopoly of the Britiſh market. The Trade remains open to Foreigners; and unleſs the Company can carry it on cheaper, and better, it is manifeſt that the ſupply of all the world, excluſive of the Britiſh dominions, is gratuitouſly conferred upon the ſubjects of other Countries.

When theſe circumſtances are conſidered, it is natural that Britiſh ſubjects ſhould be deſirous of ſharing in that Trade which Foreigners enjoy, a Trade alſo to which, as it has been obtained by Britiſh valour, and is defended by Britiſh force, a Britiſh ſubject conceives he has a ſuperior claim. How far the Company are qualified to trade on as cheap and advantageous terms as Private Merchants, left to proſecute their Commerce at their own time, and in their own way, the Merchants have a decided and unalterable opinion. But if the Company are right in their views of this ſubject; if the opinion of Mr. Bebb, in evidence, "that the Company trade cheaper than Private Merchants, and have nothing to fear from "their competition," be well founded; it removes every objection to the extenſion of the Trade to private adventure, on ſuch terms and under ſuch regulations as may be conſiſtent with the political ſtate and circumſtances of India, and the policy of this Country in the government of it. The Company might find it deſirable, in furtherance of their own remittances, to continue their Trade in various articles; but there can be no doubt it would be found, that a very conſiderable ſhare of that which it never was convenient or profitable for the Company to undertake, would be engroſſed by private adventure, and the ſhare which Foreigners

Foreigners have obtained would more advantageouſly, both for Britiſh India, and for Great Britain herſelf, be transferred to this Country.

In addition to theſe conſiderations, it might be urged, that by drawing to Great Britain the greateſt poſſible ſhare of the India Trade, the people of this Country would have the benefit of the cheapeſt ſupply of many moſt important articles of conſumption. This is a topic too obvious to require illuſtration; and it is of infinite importance in determining how far it would be wiſe to render the monopoly of the Company more ſtrict than it has hitherto been, and to exclude wholly the natural effects of competition in lowering the price of commodities.

It is very obvious that the Trade from India has undergone a very conſiderable revolution, ſince it was firſt made known to Great Britain. Some of the ſtaple articles are no longer the ſame. In all probability the Trade in Piece Goods, once ſo conſiderable, will never recover its former magnitude. The ſituation of India, and the circumſtances already alluded to, however, render it neceſſary that the productive powers of that Country ſhould be encouraged and directed to new objects. The faſhion of Cotton manufactures, now ſo prevalent in Europe, preſents a growing demand for the raw commodity, in proportion as it has ſuperſeded the India manufactured article. Indeed raw materials of various kinds may now be ſought for in India; and it is impoſſible, without the utmoſt cheapneſs and economy in the management of the Trade in all its details, that they can be profitably imported into this Country. The Merchants have no heſitation indeed in ſaying, that under the preſent ſyſtem of the Company, in regard to ſhipping and other branches of their Eſtabliſhments, ſuch articles could not be the object of a lucrative commerce.

The great object, therefore, which the Merchants humbly conceive requiſite to enable this Country to enter into competition with Foreigners, in many articles eſſential to its ſupply, and in all that part of Indian Import which is deſtined for the foreign market, is, that they may be permitted to ſhip their goods from India, at their own time, in veſſels completely under their own direction and controul; and that the Duties ſhould be permanently fixed at a fair and reaſonable rate, inſtead of being liable, as at preſent, to the arbitrary encreaſe of the Governments abroad: thoſe Duties being ſo regulated as to apply with additional weight upon foreign competitors. They do not mean, that ſuperintendence and controul for all purpoſes connected with the policy and ſecurity of Indian adminiſtration, ſhould not be veſted in thoſe beſt qualified to exerciſe them, but they mean only, that to all commercial purpoſes the Trade ſhould be free.

If the principles on which the Merchants judge of this ſubject be juſt, nothing can be more unfounded than the notion unhappily entertained by the Company, that the Private Traders are their only rivals. A conſiderable portion of the Obſervations, however, is devoted to the illuſtration of this opinion. If it were juſt, there would be little reaſon for ſurpriſe, though the charge, which the Chairman and Deputy are ſo much at pains to refute, were well founded, namely, the imputation that the Court of Directors have endeavoured to thwart and diſcourage the Private Trade. It never certainly could be expected, that they ſhould encourage what they deem injurious to their Conſtituents, and to the Country; but the Merchants conceive, that viewing the Company only in the humble character of Traders, the Britiſh Private Merchants are not more their rivals than Foreigners would be; while viewing them as ſovereigns, the Private Traders are of the moſt eſſential ſervice, in the encouragement and developement of the reſources of their dominions. It is the Foreign Trader that is the moſt formidable rival of the Company, as traders; for it is he that interferes with the Commerce they would furniſh to the other markets of the world. Were the Company to ſucceed in the intire extinction of the Engliſh Private Trade, they would not add to the maſs of their own.—It would only go to enrich foreign nations at the expenſe of Great Britain, without, in the ſlighteſt degree, benefiting the Eaſt India Company.

If, indeed, the Company could demonſtrate that whatever has been the aggregate of the Private Trade, and their own, in any one year, would, but for the interference of the Private Merchant, have been all their own, and that too with an encreaſe of the whole of profit, as well as of extent, the rivalſhip of the Private Trade would be eſtabliſhed; though, whether that rivalſhip has been, or would be, prejudicial to the Public, might ſtill be doubtful. This view of the ſubject, however, is incorrect; whatever has been the amount of the Private Trade, has been obtained not from the Company, but from the foreign competition in the Ports of India. The funds on which that Trade was raiſed would not have gone to form the Company's Inveſtment, but would have been remitted through foreign nations in foreign bottoms, or would have been advanced for the profit of the Trade itſelf. The Company would have gained nothing, but Great Britain would have loſt the whole profit and duties ariſing on all that part of the Trade which would have been diverted into foreign channels, and the Company would have loſt whatever Revenue they derive from their own duty on the Private Trade.

Should the Committee be of opinion, that the preliminary remarks now made, are founded on juſt principles, it will follow, that the extenſion of the facilities claimed for the Private Trade, while they would greatly promote the public advantage, would not interfere with the true intereſts of the Company. If the Company really can carry on trade on better terms than individuals, they will always retain the command of whatever part of the Trade with India,

India, they chooſe to undertake. They need be under no apprehenſion, that wild ſpeculation will interfere with their ſteady and regular tranſactions only to its own ultimate ruin. It is highly improbable, that the India Trade would be long or dangerouſly afflicted with that malady. It requires large capital, eſtabliſhed connexion, great experience and knowledge; and taken as a whole, is regular and ſteady. This is not the Trade which attracts or endures the extravagant attempts of deſperate and needy adventurers. In whatever manner it may ſyſtematically be regulated, the India Trade muſt ever be conducted, more neceſſarily indeed than almoſt any other branch, upon the ſound principles of ſober and prudent Commerce.

It remains only farther to remark, in addition to theſe preliminary obſervations, that from paſt experience and knowledge of the nature of the India Trade, the Merchants have no heſitation to declare their opinion, that a correction of the grievances of mere detail, by which the Private Trade is now encumbered, would not be ſufficient for its permanent protection, or even for its preſervation. While the preſent ſyſtem is continued the freight muſt be too high; the delay and uncertainty of voyages, the accumulating loſs of intereſt on protracted tranſactions, and the inevitable conſequences of the extra ſhipping ſyſtem, muſt finally operate as a prohibition on Private adventure. A cheaper rate of freight might afford ſome additional facility; but that alone would not ſuffice, if the Merchants were to continue expoſed to the inconvenience of a voyage lengthened beyond neceſſity by unſeaſonable diſpatch, by political deviation, and all thoſe incidents ſo inconſiſtent with commercial operations, which belong to the preſent mode of intercourſe between this Country and its Eaſtern dominions. In order to attain the full developement of commercial powers, the weight and friction of all unneceſſary impediment and reſtraint ought to be removed; when left unconfined, commercial enterpriſe attains reſults which calculation never would have anticipated. Preſſed down by difficulties, and cramped by regulations, it demonſtrates only under what privation of the elements of life it can continue to exiſt. The Commerce of India is yet ſeen in this ſickly and degraded ſtate, and now ſeeks for the opportunity when, left free, it may diſplay the energies of health and vigour.

The Merchants preſume to think, therefore, that the policy of the Act of 1793, in acknowledging the claims of the Private Traders, will not be abandoned under any new arrangements; and their remarks are founded on that ſuppoſition. They are compelled at the ſame time to acknowledge, that the means provided for effecting the policy of that Act, have not been found by experience calculated to attain the end. The experiment was new; and it is not ſurprizing that practice has diſcovered defects which call for a remedy. The inſufficiency of the ſyſtem indeed has principally given riſe to that colliſion between the pretenſions of the Private Traders, and the ſtrict rights of the Company, which has broken out on ſeveral occaſions in mutual complaints and recriminations. It is certain that the accommodations provided for the Private Trade, not only in the original mode of ſupplying Tonnage, but in the ſupplemental arrangement of 1802, has occaſioned an enormous expenſe to the Company, without anſwering the purpoſes of the Private Trader. The Company had the letter of the law in their favour; and the Merchants conſidered the ſpirit of the indulgence granted in 1793, rather than the ſpecific regulations by which it was to be enjoyed in practice. Hence the demands of the Merchants ſeemed conſtantly to encroach on the rights of the Company, and the adminiſtration of the Company to bear heavy on the intereſts of the Private Trade. It is not perhaps very important now to aſcertain, to what degree blame is to be imputed to either party. Both perhaps may have believed that the public intereſt was materially involved in the principles they maintained; and in the adoption of any other ſyſtem, it no doubt will be the aim of the Legiſlature to modify their conflicting pretenſions, according to the dictates of national expediency.

A great part, therefore, of the obſervations of the Chairman and Deputy, particularly in regard to Tonnage, rates of freight, and periods of diſpatch, &c. only ſtrengthen the general objections to the exiſting ſyſtem; and though the Court of Directors muſt ſtand acquitted of being the authors of the obſtructions and impediments which have conſtantly been the ſubject of complaint, the moſt important part of the queſtion remains, Whether thoſe Obſtacles are to be removed in favour of the Private Trade, or continued for its deſtruction?

It is with a view, therefore, to confirm the Evidence they have already given, and to illuſtrate the actual ſtate of the Private Trade, not as an Anſwer to the excurſive diſſertation of the Chairman and Deputy, that the following detailed REMARKS are preſented to the honourable Committee.

TONNAGE NOT AFFORDED WHEN REQUIRED.

The Chairman, and Deputy Chairman, commence with a candid admiſſion, that "this "complaint may not be altogether unfounded;" but they diſclaim "any premeditated deſign "to prevent the ſupply of Tonnage at due ſeaſons," and profeſs their deſire to abſtain from "aſperity."

The Merchants, in like manner, diſclaim their having charged or inſinuated any ſuch "*deſign*" on the part of the Court of Directors, and are therefore at a loſs to account for the exiſtence of "that aſperity" which the Chairs intimate their wiſh to ſuppreſs, in diſcuſſing *this* ſubject of complaint.

The Merchants affirm, that the extra ſhips intended for the reception and conveyance of their Trade, by the arrangement of 1802, have not, on ſeveral occaſions, been ready for their merchandize at the proper and favourable ſeaſons. The truth of this complaint is diſtinctly proved by their reſpective teſtimonies, and admitted by the Chairman and Deputy themſelves. In diſcuſſing, therefore, this undiſputed fact, it is ſurely unneceſſary to abjure "aſperity;" ſince it is to the eſtabliſhed ſyſtem of providing Tonnage for the Private Trade of India, that the real evil is to be attributed.

It is this defective ſyſtem againſt which the Merchants direct their complaints; and they beg leave to re-ſtate without fear of refutation, that ſo long as the Tonnage allotted to the Private Trade of India, is to be engaged in London, and under the riſk of its being diverted either on its paſſage to India, or after its arrival there, by political emergencies, or exigencies of any other nature, the ground of complaint muſt remain—the Merchants muſt continue inſecure and perplexed in their operations, and conſequently diſſatisfied. At the ſame time they are ready in juſtice to acknowledge, that it is impoſſible for a Court of Directors in London, however well informed, or however well diſpoſed, to have any foreknowledge of the quantity of Tonnage that will be required for the Private Trade of India, or to have any certainty of its being ſupplied at the proper ſeaſons of the year; or even in the event of a favourable arrival, that it will be diſpoſable to its intended and appropriate purpoſes.

The Chairman and Deputy Chairman labour with great aſſiduity, to diſplay the exertions that have been made to afford accommodation and facility to the Private Merchants generally, and particularly in providing their Tonnage as cheaply, and as regularly, as they could obtain it; and exclaim againſt the ingratitude with which the indulgences they have "gratuitouſly extended to them" have been received.

It is a little ſingular, that ſuch a charge ſhould be preferred againſt thoſe who openly avow the opinion, that the fault lies in the ſyſtem; and who deny the poſſibility, that the defects in that ſyſtem can be controuled by the wiſeſt precautions of the Court of Directors.

It is to the Legiſlature that the Merchants look for arrangements which ſhall remove the cauſes of complaint, prove a vaſt ſaving to the Eaſt India Company, and a benefit to the Revenues of this Country.

The arguments, therefore deduced by the Chairman and Deputy from the unforeſeen circumſtances which occaſioned the neceſſity of reſorting, for the accommodation of the Indian Traders, to the ſubſtitution of regular, inſtead of extra ſhips in 1805, appear to be wholly unſucceſsful, as a defence of the ſyſtem; on the contrary, the Merchants contend, that thoſe arguments actually ſupport and fortify their complaints, and atteſt, in the ſtrongeſt manner, the faults of that ſyſtem which the Directors are ſo anxious to uphold.

They will not, therefore, detain the Committee longer upon this ſubject, becauſe the objections in detail to the preſent ſyſtem, are amply illuſtrated under other heads of theſe remarks.

INCONVENIENT PERIODS OF GIVING NOTICE OF THE TONNAGE REQUIRED.

The Chairman and Deputy urge "the importance, that the Company ſhould be at a "certainty as to the Tonnage which the Merchants ſhall require outward, and the ſame in "India, as to the Tonnage homeward, in due time for enabling them to regulate their pro-"viſion by the extent of their demand."

This may be admitted, but while this Tonnage is engaged in London, how can it be calculated what proviſion will be required for the homeward cargoes? The very fact, which they ſtate, proves this to be impoſſible; for in the courſe of 14 years from 1793-4 to 1806-7, no leſs than 114,133 tons were occupied homewards, and only 8,142 tons outwards; on what grounds then can they calculate? The Act of 1793 directed 3,000 tons annually to be provided, or for the 14 years 42,000 tons; but could Parliament have foreſeen that this proviſion for the conveyance of Private Trade would have fallen ſhort of the demand in India in no leſs than 72,133 tons in the firſt 14 years, the Merchants are ſatisfied that a much more liberal proviſion would have been fixed by Law, ſuited to the wants of the Trade, and the policy in which the encouragement of the Private Trade originated.

An inveſtigation it ſeems was inſtituted into the inſtance cited in evidence, of a portion of goods not having been ſhipped until April 1806, for which Tonnage had been allotted, and freight

freight received by the Company in May 1805: the fact was aſcertained, and the Chairman and Deputy inform the Committee, that the Merchant thus diſappointed, had "a fair claim "to reſtitution of the freight which would have been readily repaid upon a requeſt being made "for that purpoſe;" ſurely, however, this would be very inadequate indemnification. They muſt know, that goods ſo long purchaſed and packed for exportation, could not as eaſily be thrown back upon the hands of the Tradeſman who ſold them, as the Court would be ready to refund the freight. Did it not occur to them, that an Order for goods from India was liable, from being partially executed, to rejection by the foreign Merchant who commiſſioned them, and that the part held back for ſuch a length of time as twelve months, would be ſtill more liable to this fate? Such proved to be the caſe in the inſtance in queſtion; theſe detained goods were actually rejected on their arrival in Bengal, and were obliged to be ſold for account of the Shippers, by which the latter ſuſtained a conſiderable loſs.

A reſolution was taken, it appears, that the "goods ſhould be ſhipped without any fur- "ther charge." The freight was already paid, and the minor charges of ſhipping were paid as cuſtomary; and to no other charge by the Company are goods ſubject. What further charges were intended to be remitted, muſt therefore remain to be explained.

It is demanded, why the application for this Tonnage was not renewed the following year? Is it meant to be contended, that goods for which Tonnage was granted, and for which *freight was paid* in 1805, ſhall require a renewed application to entitle them to ſhipment in 1806? In point of fact, however, perſonal applications were repeatedly made to the Shipping Office, by the Shippers themſelves, and by their clerks. The Merchants muſt at the ſame time contend that even theſe applications ought not to have been neceſſary, in a caſe of diſappointment originating in no remiſſneſs whatever, on the part of the applicants. To urge a preſumption, that in the magnitude of Meſſrs. Bruce & Co.'s concerns, the buſineſs was altogether for a time loſt ſight of, and this as "no unfair preſumption, leaving nothing "that can be fairly charged upon the Company as a matter of complaint," is a ſpecies of juſtification on which no comment need be offered.

The honourable Committee will not, it is hoped, imagine this to be a ſolitary inſtance of delay in providing Tonnage, as it was merely cited by the Evidence as a ſpecific caſe, in order to ſubſtantiate his general aſſertion.

The ſame Houſe of buſineſs are likely to experience, in another ſimilar inſtance, a ſtill heavier loſs, under the following circumſtances:

They were commiſſioned by a *Native of India* to ſupply him with a variety of Britiſh goods, and on 30th Auguſt 1806, made application for 100 tons, ſtating, that the goods would be ready for ſhipping by the end of September. No Tonnage, they were informed, could be allotted them in the Travers or Carmarthen (two ſhips deſtined for Bombay at the time) on account of the whole being already appropriated. Theſe ſhips were appointed to be afloat the 29th Auguſt 1806, and ſailed from Portſmouth 4th January 1807. No other extra Tonnage being engaged by the Company, the Court of Directors offered, by letter from the Shipping Office, of 22d November 1806, to ſubſtitute Tonnage on a regular ſhip. This was received on the 24th, and anſwered on 26th November, by declining to ſhip on an increaſed rate of freight, without having ſufficient notice to aſcertain whether the orders that were then executing by the Manufacturers, would be allowed to be reduced; repeating, that they had applied for *extra* Tonnage, and that from the delay in obtaining it, it became prudent to curtail the quantity of goods even on that deſcription of ſhips. On the 4th June 1807, a letter from the Shipping Office demanded to know when the goods would be ready for ſhipping? which was anſwered on the 8th, that they ſhould be prepared by the 15th July; but the orders to the Manufacturers having been reduced, agreeably to their intention, in conſequence of this delay in procuring the neceſſary Tonnage, only 25 tons were required. When the goods were packed for ſhipping, on the Sir William Pulteney, they were found to occupy more ſpace than was calculated on by two or three tons. This inconſiderable exceſs was refuſed admiſſion, unleſs double freight was agreed to. Theſe few tons were returned upon the hands of the Shippers, who declined ſubmitting to ſuch a demand. The Sir William Pultney ſailed in September 1807, twelve months after the time that the goods commiſſioned were tendered to be ſhipped, and on arrival at Bombay was ſent to Surat, without having delivered the goods, although duly and formally demanded. On her return to Bombay, the Native Merchant who had commiſſioned the goods, refuſed to receive them on account of this procraſtinated delay, and they were ſold by the agents of the London Houſe, under proteſt, on the ground of their not being reſponſible for a loſs of time, originating in no fault of theirs; leaving a conſiderable loſs, for which an action is inſtituted againſt the Native Merchant, the iſſue of which is as yet uncertain.

The Merchants feel the impropriety of encroaching on the valuable time of the Committee, or they could readily multiply theſe inſtances of delay in providing the Private Trade with Tonnage, and ſhall therefore briefly add a general outline of a few facts, in juſtification of their complaints on this head.

In 1804-5 an application was made for Tonnage, and allotted on early ſhips. This allotment was afterwards recalled, and the applicant was obliged to accept the Tonnage on one of the laſt ſhips of the ſeaſon. The goods, in this caſe, were purchaſed towards the end of 1803, and would have been delivered at Bombay in June 1804, but did not leave England till after that time; and, conſequently, when they reached their deſtination, moſt of the periſhable articles were ſpoiled.

In Auguſt, September, and October 1805, ſundry applications were made for Tonnage; and on the 5th January 1806 the Tonnage was granted, ſome of it on ſhips which were only to be afloat 18th February, and which did not ſail till the 14th May 1806.

Similar

Similar applications were made the 2d September 1807. The ſhips allotted ſailed in May 1808.

It is not pretended, that in all theſe caſes the detenſions and delays are to be attributed to wilful inattention to the intereſts of the Merchants; but this ſhort enumeration of incontrovertible facts, will ſurely convince the honourable Committee, that the Merchants have not complained without reaſon againſt the preſent ſyſtem.

INSURANCE.

The conciſe obſervation made upon this ſubject, "That it is a concern in which the Com-"pany have neither directly or indirectly any intereſt, nor the power of regulation or "controul," need not be diſputed, for it has nothing to do with the juſtice or injuſtice of the complaint. It in no reſpect diſproves the great inconvenience and loſs occaſioned by the *preſent ſyſtem* of exporting the Private Trade from India, while the Merchants are obliged to inſure their riſks upon "ſhip or ſhips" generally, inſtead of ſpecific ſhips.

The Merchants confidently maintain, that if their merchandize were permitted to be exported on their own ſhips, the additional premiums they are now compelled to pay would be avoided, as they ſhould then be able to *name* the ſhips.

Very erroneous appear to be the opinions entertained by the Chairman and Deputy upon this ſubject. They appear inſenſible of any inducement that "the Merchants can have for "transferring their Inſurances to London, in preference to making them in India," unleſs on account of "immoderate premiums being exacted" by the Companies eſtabliſhed in India, notwithſtanding the diſtinct objection to the India policies, ſtated in the evidence of Mr. Innes of 6th May.

Can it be preſumed, that the India Merchant can with equal ſecurity depend on his London Agent paying honour to his bills, a point ſo eſſential to his credit and to his proſperity? Or that the Engliſh Agent can, with equal tranquillity of mind, place himſelf under extenſive engagements of reſponſibility for theſe bills, when ſuch difficulties are attendant upon India Inſurances? To mention only a few: in the firſt place, the loſſes are payable by Agents in London, who may not be in funds for the Underwriter, to enable the ſettlement of them. Secondly, the notice ſtipulated to be given in caſes of loſs, is ſix months, tantamount to a bill drawn at ſix months after aſcertained loſs. Thirdly, the riſk is uſually covered only to the Port of London, excluding the riſk of craft conveying goods to and from the ſhip from and to the warehouſe. There are beſides ſeveral minor diſadvantages attending India Inſurances, to which London Policies are not obnoxious, that need not be enumerated.

If the Committee ſhould be induced to conclude, that the firſt and laſt of the three ſpecified objections ſeldom can happen, it would be an eaſy taſk to undeceive them. Recent inſtances of the firſt, to a conſiderable extent, are immediately within the knowledge of the Merchants; and though the danger of craft in this Country is not great, the navigation of the Ganges from Calcutta, the ſeat of Trade, to the lower Ports of the river where the cargoes are principally put on board the ſhips, is moſt particularly attended with riſk of loſs, and frequent accidents take place.

In regard to the ſix months notice, the bills drawn on the Agents frequently reach England long before the loſs is aſcertained, and are not unuſually drawn at leſs than ſix months ſight; but this evil will be moſt effectually exhibited to the Committee, by ſtating the fact, that the numerous homeward-bound Indiamen, that have been unfortunately loſt and captured in the laſt year, had on board large quantities of goods, which, from urgent cauſes of neceſſity, were inſured in India.

The ſhips that are ſuppoſed to be loſt, are not conſidered to be ſo till after the expiration of a twelvemonth from their being laſt ſeen, as their diſaſtrous fate is not till then accounted indiſputable; the Agent, therefore, waits a year before he can preſent his Indian policy for adjuſtment, and ſix months longer before he can, agreeably to its conditions, demand payment; ſo that he has, in every probability, incurred an unexpected outlay of the funds required to diſcharge his Principal's bills for upwards of twelve months.

Conceiving the Statements in evidence to be completely eſtabliſhed, the Merchants will not detain the honourable Committee with any further remarks on this ſubject. The grievance is not only proved to exiſt, but the loſs which it occaſions is very ſerious in its amount.

NOTICE FOR SHIPPING GOODS AND FINES.

Except as illuſtrative of the inconveniences to which the Merchant is ſubject in the detail of his export concerns, while his Tonnage is in ſhips managed and regulated by the Company, the information to be communicated on this head, is of inferior importance. The obſtacles it comprehends are indeed of a ſecondary kind, but are peculiarly incident to the preſent ſyſtem.

In anſwer to the objections, the "*Obſervations*" contain a detail of the regulations upon this ſubject; perhaps it might be ſufficient to aſſert, that however neceſſary this detail of official regulation and form may be, it is attended in practice with no inconſiderable trouble and inconvenience. The multiplication of official interference never fails to be extremely irkſome, and unleſs where there is an extraordinary diſpoſition to accommodate, proves vexatious. Every ſtep of the Merchant's progreſs is obſtructed by ſome petty formality.

formality. It is not the magnitude, but the repetition of ſuch inconveniences which is felt; and it is the nature of ſuch diſcouragement, rather than the burden of fines ariſing out of it, which is deſerving of complaint.

The Merchants, however, cannot quit the ſubject without ſtating to your honourable Committee, that the inconvenience ariſing under this and the preceding heads of remark, are felt by the Shipper in India in a peculiar manner. There he is ſubject to the certain loſs which ariſes from being conſtantly ignorant of the proviſion that may be made for the Tonnage he ſhall require; and conſequently he muſt lay in the intended cargo with embarraſſment and uncertainty. His goods are lodged in warehouſes till they are ſhipped, which frequently does not take place for many months after. In the meantime, capital is waſted, and the Merchant's return upon his adventure protracted without neceſſity. But at laſt, when freight is obtained, the goods being taken out of the diſpoſal of the Merchant are loaded on different ſhips, without his controul, at the caprice or convenience of the Company's Servants. Thus an aſſorted cargo can never be diſpatched, and the Merchant cannot adapt the Inveſtment to the market, but too much or too little may be ſent on one ſhip for the ſtate of the demand when ſhe arrives. To inſiſt upon the extreme hardſhip and loſs which muſt reſult from ſuch a ſyſtem, would be a waſte of time. The truth of the facts is amply made out in evidence; and it is worthy of notice, that the Chairman and Deputy have not ſaid a word upon the ſubjects of theſe complaints, as far as they regard the Shipper in India, where indeed, in proportion to the ſuperior quantity of Private Trade Tonnage which is occupied in imports to England, the weight of theſe grievances muſt be felt with accumulated severity.

RATES OF FREIGHT, AND PERIODS OF DISPATCH.

This branch of the ſubject involves the conſideration of a queſtion very much agitated —That of the introduction of the India-built ſhips into the Trade between this Country and India.

In conſidering the freights charged by the Company, the Merchants are unwilling to introduce any thing concerning that claſs of ſhips, farther than may ſerve to illuſtrate the point as to the rate of freight at which India commodities may be conveyed to England.

It will not be denied, that if it be attempted to bring from India the raw materials of a bulky nature, for which there is a conſumption in Europe, it is eſſential that the rate of freight ſhould be as low as poſſible. It is quite fallacious, therefore, to calculate what may be the per centage freight on the price of an aſſorted cargo, or one of very valuable light commodities. The rate of freight on a Diamond would be a bad criterion to meaſure the freight which a Cargo of Hemp or Cotton could afford to pay; and the merchants are ſurpriſed, that the Chairman and Deputy could have thought that the ſmall per centage which a cargo of Indigo and Piece Goods pays on its *ſale* price, ſhould be adduced as affording any datum for the deciſion of this queſtion, even were the calculation in other reſpects free from objection.

It muſt be perfectly clear, that the rate of freight alone may operate as a bounty or a prohibition upon the Importation of raw and bulky Materials. It is of the utmoſt importance, therefore, to economize on that head; as the balance may be the profit which would repay an adventure, or the loſs which would deter from it. If a cheaper vehicle than that now furniſhed by the Company, could be obtained and ſeaſonably ſupplied, it would be equally acceptable to the Merchants with the India-built ſhip. It is not for them to diſcuſs, what aſſiſtance the carrying Trade of England might derive from the reſources for ſhip-building which India affords. Nothing, however, is more true, in political economy, than that the cheapeſt vehicle is the moſt advantageous to Commerce, becauſe it encourages conſumption by the cheapneſs of the ſupply. Manufactures and Produce are the ends; the Ship-building and Carrying Trade the means; and however politic it may be to prefer one ſhip to another in a national point of view, it never can be deſirable to adhere to that principle ſo rigorouſly as to deſtroy Commerce itſelf. If a certain quantity of India produce could be brought to England in an Eaſt India-built ſhip, or if not in that ſhip, were either not brought at all or conveyed to America, or to the Ports of Europe in an American veſſel, it would be a ſtupid and obſtinate adherence to any principle, even if generally a ſound one, to exclude the Eaſt India-built ſhip from this Country, when the Engliſh bottom would not be employed.

This, however, is for higher conſideration, though the ſubject, in its various extenſive bearings, has not eſcaped the notice of the Merchants. At preſent, they only mean to aſſert, that though they have uniformly recommended the employment of the Eaſt India-built ſhip, in preference to the expenſive freight to which the Trade is now confined, it is the *cheapneſs of the freight, not a particular bottom*, that falls within the preſent argument.

In conſidering the preſent ſyſtem of India ſhipping under the auſpices of the Company, it will not be denied, that in all tranſactions of this nature, where public Bodies are parties, it is abſolutely neceſſary to make certain Regulations, which muſt always occaſion a certain loſs in time, in expenſe, and otherwiſe, which would be ſaved by an individual Merchant employing a ſhip immediately under his own controul. By the Company's regulations large quantities of particular ſtores, &c. are required to be received on board, which for ſome ſhips may be neceſſary, to others ſuperabundant, and *vice verſa*. This creates expenſe,

and lumbers the ſhip, ſo that ſhe cannot take in ſo much cargo as ſhe otherwiſe would, and cauſes inconvenience in other reſpects. Unavoidable obſtacles and delays occur, which can only be removed by repreſentation to the Court of Directors, or the Company's Governments abroad. This all occaſions loſs of time, and a delay which is very expenſive. The ſhips are alſo ſubject to be kept in India, at the diſcretion of the Governments there, or to be ſent with troops and ſtores from one Preſidency to another. The whole of theſe the Ship Owner muſt take into his calculation, and cannot venture to let his ſhip but on ſuch terms as will cover all theſe contingencies.

Mr. Woolmore, in his Evidence, fully elucidates this ſubject. Conceiving that the Company meant, in their management of extra ſhips, to relieve the Owners from all the vexations and unneceſſary conditions impoſed on the Owners of the regular ſhips, he calculated on their performing three voyages in a certain period, and that they would thereby earn three freights at £.14. per ton, equal to £.42. per ton. To his great diſappointment, however, he found many of the cauſes of delay which had occurred in the regular ſervice, ſtill exiſt in this; and at the concluſion of the period, in which he expected his ſhips would have earned £.42. they had only completed two voyages, yielding £.28. per ton. He was thus diſappointed of one-third of his expected earnings, and found that he ought to have demanded £.21. per ton each voyage, to ſave himſelf from loſs in time of *Peace*.

In moſt of theſe delays and diſadvantages there is no gain to any one. The Company loſe, and the Owners loſe. The loſs is in fact a direct waſte; and ſo far as relates to the Owner, muſt be guarded againſt by a higher rate of freight, which the Company, or through them the Private Merchant, muſt ultimately pay for. Of this nature may be reckoned the inſtances given in evidence, of two ſhips, in diſtinct years, being applied for by the Merchants at Bombay—refuſed to them, and ſent to other ports for cargoes; which they did not procure in time to admit of their leaving India till about the period at which, in due courſe, they would have arrived in England with their Bombay cargoes. In proof of this, the Devaynes was kept in India from the 6th May till 10th September 1805, the Sir William Pulteney, from the 8th May till 12th September 1806.

If a compariſon is to be inſtituted between Britiſh extra ſhips and Indian ſhips, it cannot be fairly grounded on a caſual demand for ſhipping, taken at a time when great part of the ſhips were built for a different Trade; neither are the rates of intereſt or inſurance, aſſumed in the "Obſervations," unobjectionable; but ſuppoſing the Statements of the Chairman and Deputy to be correct, the rate of freight cannot be ſtrained higher than £.21. per ton for the home voyage, which is £.6. per ton lower than the price now charged by the Company on the home voyage of the extra ſhips.

It is not incumbent on the Merchants to follow the Chairman and Deputy in their endeavour to prove, that every effort has been made to obtain the extra Tonnage on the moſt favourable terms. For ſuppoſing this fact to be completely ſubſtantiated, the ſubject of their complaints is not thereby affected. If the ſyſtem of hiring ſhips in this Country cannot be better regulated than it is, nor the freights reduced to a more moderate ſtandard, the more cogent is the neceſſity for allowing the Merchants to ſeek their own Tonnage where they can find it cheapeſt; which they concur in aſſerting their ability to provide more reaſonably, and more to their own ſatisfaction.

It is obſerved, by the Chairman and Deputy, that Mr. Bazett ſtates, "an aſſumed rate of £.20. per ton," as the terms on which Tonnage could be procured for the homeward voyage in India ſhips. And that Mr. Innes, "not ſo confident," ſays, £.22. 10s. It may therefore be proper to ſubmit to your honourable Committee the fact, that ſo far from £.20. having been "*aſſumed*," hypothetically, it was the actual rate paid by the Evidence himſelf on an India ſhip, which he loaded in Bengal, and in which he came to this Country in 1802. That this was no unuſual rate, is confirmed by another gentleman, Mr. Fawcett, who ſtates, that other ſhips were freighted home at the ſame price from Bombay in 1805; and, in complete confirmation of their accuracy, it happens that ſhips from India are at this time in London, upon which a lower freight than £.20. per ton has been charged on their preſent voyage.

It is however contended, without a laborious inveſtigation into the accuracy of the ſtatements of the average freight charged by the Company from 1804 to 1808, (the documents for which are not in the hands of the Merchants) that if the average had proved even leſs than it is ſtated at, yet the Merchants of India could better afford to ſend home their Merchandize in ſhips provided by themſelves, at the periods beſt ſuited to their demands, than on Tonnage furniſhed by the Court of Directors, arriving and being diſpatched, as they frequently are, at leſs convenient and ſeaſonable periods; ſubject, as they muſt neceſſarily be, to delays, to additional riſks in being ſent from port to port, ſometimes to tranſhipment, and to other injurious occurrences, to which their ſhips are, from the nature of their ſyſtem, liable. If the ſuggeſtion which may have prevailed with ſome Members of the Committee of the evidence on this point, having originated from a natural leaning of *Ship Owners* to their own intereſt, requires refutation, the evidence given by Mr. Trail, and by Mr. Bazett, neither of whom are any way concerned in ſhipping, nor have any ſuch concern in contemplation, will, it is hoped, prove ſatisfactory and concluſive.

Perhaps the principal ſource of the multiplied errors and falſe reaſonings which have prevailed upon this ſubject, will be found in the unnatural attempt to regulate the Freight and Tonnage of ſo extenſive an exportation, at ſo very great a diſtance from the place where it is to commence, and where the produce of which it muſt conſiſt cannot poſſibly be aſcertained. It is part of the triumph of the Chairman and Deputy, that the Export from England can never be brought to equal the Export from India into England. No one ever diſputed

diſputed that fact. But ſurely, if that fact be true, it is a prepoſterous inconſiſtency to attempt to regulate at a diſtance, and before hand, the freight, in quantity or rate, which that large and fluctuating Indian Export to England may require. If the balance of Export Trade is in India, *there muſt* the ſcale of demand for ſhipping be determined. Nothing but a ſtroke of power beyond all reaſoning, ever attempted to deprive ſo large and populous a Country of the natural advantages it poſſeſſes for the Export of its own commodities, as, by perpetuating the preſent ſyſtem, Britiſh India muſt be expoſed to.

The ſhips of all the Colonies of England are Britiſh. It would be difficult to aſſign any reaſon, why the ſhips of the Britiſh Indian dominions ſhould not poſſeſs that character for the Exportation of *their own produce*. But if it were thought juſt, to exclude the Indian ſhip from the *Carrying Trade of India*, it would ſtill be more and more neceſſary to compenſate that excluſion by every other facility neceſſary to the cheap conveyance of its produce; and that end can be anſwered only by the ſpeedieſt mode of communication that could be deviſed, in order to adapt the ſupply not only to the market that is to conſume, but to the means of obtaining the vehicle that is to convey the commodity.

In anſwer to the obſervation tending to ſhew that the Company ſupply the dead weights on their ſhips, to their own prejudice, and to the benefit of the Private Trade, it need only be obſerved, that the latter are ready to take upon themſelves that diſadvantage, if allowed to Import on their own ſhips, loaded and diſpatched at their own option. The Statement of the Chairman and Deputy, ſhewing the per centage the Freight bears to the value of the goods is in its principle wholly objectionable, the per centage being calculated on the *groſs ſales*, which include the prime coſt, freight, inſurance, intereſt of money, duties, the charges of ſale, and profit of the adventure; whereas it ought to be calculated on the *prime coſt* only; and deducting for theſe items here included (as may be fairly done) one-half of the ſelling price, it will bring the proportion of freight to 14 per cent. on the prime coſt. As to the compariſon between the rate of freight per cent. paid by the Merchants, and that paid by the Company, it may be obſerved that the diſadvantage to the latter is occaſioned by no other cauſe than the high rates of freight, which left upon their hands the ſupply of articles for dead weight, which could only be brought advantageouſly to this Country on low freights.

The "obſervations" upon the head of rates of Freight, and periods of diſpatch, are uſhered in with a remark which deſerves attention; it is as follows:

"Upon this head it is incumbent on us to remark, that if the Merchants expect that "Freight is to be afforded them upon the moſt *reduced terms*, and at *the ſame time* that the "ſhips are neither to be diſpatched outward or homeward, but in the *favourable ſeaſon*, they "ſeek to effect what is not practicable by any *effort of human wiſdom*."

On reading this extraordinary ſentence, one would be tempted to think that ſome error had crept into the text; becauſe the circumſtances ſtated as ſo incompatible, are preciſely thoſe which ſeem to be moſt conſiſtent, namely, "*the moſt reduced terms* of Freight" and "*the moſt favorable ſeaſon of outward and homeward diſpatch*." That theſe objects cannot be combined by "any effort of human wiſdom," is a propoſition to which the Merchants do not find it very eaſy to aſſent. On the contrary, they muſt conſider them not only as attainable without any great effort of wiſdom, but as the moſt natural conſequences of common ſenſe and ordinary good management. Why ſhips ſhould not be diſpatched to and from India, at the moſt convenient ſeaſons, is not explained. The Americans are at no loſs in this matter; but it is uſeleſs to appeal to example on that which *muſt* be the courſe of all Trade. If the Company do not follow that courſe, it is not becauſe the thing is impracticable, but probably becauſe it is with them a matter of inferior conſideration.

It is an object, however, of great importance to the Merchants, who cannot conclude this branch of the ſubject better than by adducing the opinions of two Members of the Direction, whoſe authority, in regard to *ſhipping and periods of diſpatch*, will not be diſputed.

If indeed Mr. Cotton conſiders the ſecurity and advantages of the extra ſhips a compenſation for the prodigious waſte of Capital occaſioned by the "*Political ſervice and interference*" which he condemns as no part even of this ſyſtem, he is egregiouſly miſtaken, as the Merchants truſt is demonſtrated in the other parts of the preſent remarks; but his evidence is concluſive to ſhew that blameable deviations have taken place, in defiance even of the original Plan of the extra ſhipping of 1802; the propoſitions concerning which are before the Committee, and are often referred to.

Mr. Millett bears ample teſtimony as to the improper ſeaſons of diſpatch, which it would be unpardonable folly in any man, particularly a man of experience in this very matter, to inſiſt upon as an evil, if it could be corrected by no "effort of human wiſdom."

With theſe Obſervations we ſubjoin the opinions alluded to, and cloſe this head of Remark.

Extract—SUGGESTIONS ſubmitted by Joſeph Cotton, Eſq. to the Court of Directors, towards the Improvement of the Shipping Syſtem.—Appendix, No. 4,648—Page 3,967.

"When the public ſervice theſe ſhips" (alluding to the permanent eſtabliſhment of ſhips from 500 to 600 tons) "have had to perform is conſidered, independent of the tranſit of "moſt valuable ſtores and private goods, and the ſecurity from hoſtilities of that tranſit be"yond what the Indian ſhips could furniſh, neither the Company nor the Public have much "right to complain, though it muſt be confeſſed, that both the individual Merchant and "Ship Owner may juſtly murmur *at the deviation from the original* intention; for *the detention "of their ſhips on their voyages, has been ruinous to many of them*."

"Yet

" Yet, the ſpecies of political ſervice and interference, has been grafted upon the " original principle, and was expreſsly declared by the terms and conditions *to be no part* of " *the ſyſtem*; *and though the Public has been benefited thereby* to a very conſiderable extent, " at the moſt moderate rate, and what could not have been performed but by ſhips imme- " diately in the Company's employ, their deviations have furniſhed ground for the moſt " *ſerious complaints againſt the ſhips*, and brought the *Britiſh tranſit into diſrepute*; deten- " tions even for convoy were not in contemplation for this claſs of ſhipping, inaſmuch as " every Proprietor might inſure his goods, which the Company have never done. It is *the* " *demorage occaſioned by ſuch detention* that is ruinous, and the whole difference to the Mer- " chant is, that a ſmall return of the premium is probably made if they ſail with convoy; " but the expenſe to the Company and Ship Owners (independent of the *treſpaſs on the* " *general ſyſtem*) *has been enormous.*"

Extract of LETTER from George Millet, Eſq. to Charles Grant, Eſq. Chairman; dated 1ſt July 1809. Appendix, No. 4,679.—Page 3,998.

" If the circumſtance be not already known to you, I imagine you will be aſtoniſhed to " hear, that *the demorage alone* upon twenty-ſeven extra ſhips, which arrived in 1807, " amounted to the enormous ſum of £.91,054. If this account were to be ſwelled by the " full extent of damage upon thoſe ſhips, it would condemn more than the writing of vo- " lumes would do—*the deſtructive conſequence ariſing from improvident ſeaſons of diſpatch and* " *delays abroad and at home.* With this impreſſion upon my mind, it would be an entire " derilection of my duty to the Company, if I were not to avail myſelf of the opportunity " to ſtate publicly to you, what I have on ſeveral occaſions ſtated privately to the Chairs, " that nothing but caſes of abſolute neceſſity, ſhould induce the Court of Directors to diſ- " patch the Fleet at unſeaſonable periods. What thoſe periods are is eaſily underſtood, " and perfectly known *to the Committee of Shipping*; but as a general principle for the " Extra Service, I may venture to obſerve, that in a direct voyage for Bengal or Bombay, " the ſhips ought to ſail from Portſmouth not later than the middle of June, and every ſhip " ſhould leave India for Europe before the 1ſt of March."

PRIVATE TRADE'S INTERFERENCE WITH COMPANY'S TRADE.

There is one general remark applicable to the whole of this head, which has been ſo much laboured by the Chairman and Deputy, that if the interference were completely eſtabliſhed by proofs, there might be great room left to doubt, whether the *Nation* had not profited by a reſult ſo grievous to the *Company*. Complaints of competition are but too natural among thoſe who are engaged in trade. Nations exclaim againſt the interference of their rivals, and Companies inveigh againſt the encroachments made by private individuals on their rights of excluſive commerce. Amidſt theſe clamours, the truth however is at laſt eſtabliſhed among all reaſonable men, that Free Trade is moſt conducive to cheapneſs of ſupply, the principal object of a Nation in Commercial affairs. In regard to the future, perhaps the Chairman and Deputy have contributed, as much as any writers on the ſubject, to demonſtrate the policy of freeing the India Trade from thoſe badges of ſervitude, which other branches of Commerce have ſo long thrown off. The complaints of the Company indeed might be well founded upon the ſuppoſition of privileges fairly bought, and amply paid for, though nevertheleſs they might incidentally furniſh the ſtrongeſt grounds for the neceſſity of a better ſyſtem. It muſt be remembered, however, that the Private Trade has its rights under the ſame authority by which the Company hold their Charter.

But contending that not only the alleged interference might be advantageous to the Public, and that as againſt the Company it might be juſtified by permiſſion or other circumſtances; the Merchants will proceed to ſhow that the injurious effects of it have been greatly exaggerated.

The Chairman and Deputy aſſert, that out of 78,951 tons of goods brought home by the Private Trade from 1797-8 to 1803-4, 38,104 tons conſiſted of goods which directly interfered with the Company's Inveſtment.

The article of Bengal Piece goods is that which the Chairman and Deputy have thought fit to ſelect as the moſt conſpicuous example of the interference of which they complain, and therefore it requires more particular notice. The Merchants are ſatisfied, however, that your honourable Committee will perceive that effects, reſulting from very different cauſes, have been aſcribed without qualification to that which the Company unfortunately conſider as the ruling cauſe of their misfortunes. It might be aſked at the ſame time, and the Company ought to explain, why an interference in an article interdicted to the Private Trade, has been ſuffered to exiſt to ſo great an extent as to encroach upon the peculiar trade of the Company and its legitimate profits? If the Company's funds, applicable to Inveſtment, were ſufficient to give that encouragement to the production of their territories, which it has been ſhewn they ſo much require, why did the Company admit the interference? If the permiſſion was allowed for the laudable and neceſſary purpoſe of filling up the chaſm in the Inveſtment of the Company, it is rather hard that the Private Trader ſhould be accuſed of engaging in buſineſs which the Company could not attempt, or for having diminiſhed profits, when the Company was diſabled by its diſtreſſes from trading to the ordinary and deſired extent.

It is aſſerted by the Chairman and Deputy, that for 25 years preceding the year 1797, the Company managed this branch of Trade ſo wiſely and diſcreetly, and ſo accurately

adjuſted

adjuſted the ſupply to the demand, that the average annual number of 643,993 pieces, ſold at the medium value of £. 1. 14. 8. per piece. It certainly would have been deſirable to have ſeen how far this reſult, connected with the ſtate of markets, and the operation of public events, can fairly be aſcribed to wiſe and diſcreet management, or how far even it is to be conſidered a fair mercantile profit in all the circumſtances of the caſe.

It cannot however eſcape obſervation, that the period of 25 years here alluded to, was that in which the Cotton manufactures of this Country, and of all other parts of Europe, were hardly eſtabliſhed, and were far from being able to vie with or imitate thoſe of Britiſh India. It would not be ſurprizing, if during ſuch a period, the Trade in Piece Goods was eaſy, and their profit certain. But inſtead of any information on this point, the Merchants find an average of four years from 1802 to 1805 ſelected, in order to demonſtrate the ill conſequences of exceſſive importation.

In theſe complaints they have an additional proof to thoſe furniſhed on ſo many other occaſions, how grievouſly the Trade of a great Company is diſturbed by any competition, and how ſlowly it accommodates itſelf to the rapid fluctuation of Commerce, and to the neceſſities occaſioned by political events. The whole of this head of the "Obſervations," affords a ſtrong but unintentional illuſtration of this important fact.

The truth is, however, that the diſtreſſes of the Company in India, rendered the proviſion of the uſual Inveſtment from ordinary ſources impracticable, and to this muſt be imputed, to a conſiderable extent, the interference of the Private Traders in Piece Goods. The utility of calling in the aid of the Private Trade on ſuch occaſions being admitted, it is not perfectly conſiſtent to aſcribe the extent of its ſhare in this article, particularly in 1801-2 and 1802-3, and indeed in other ſeaſons, ſolely to the encroaching ſpirit of the Merchants. But another ground of charge is diſcovered. Heavy complaint is made that the Merchants, ſo far from attempting to deal in the articles which formed the Company's Inveſtments, had diſpatched Agents to the Upper Provinces with unbounded commiſſions, to provide immenſe quantities of goods of the loweſt deſcription of quality. Had they been of that quality, they ſurely could not have come in competition with the fabrics of the Company, which are juſtly eſteemed throughout Europe for being kept up to a proper ſtandard. The Private Merchant, however, will ever be attentive to his own intereſt, and provide the goods which will turn out moſt profitable.

Mr. Bebb, indeed, whoſe opinion is, that the Company can lay in their Inveſtment 15 per cent. cheaper than the Private Merchant, had on a former occaſion adventured in this branch of Trade. This gentlemen is well verſed in the proviſion of the Company's Inveſtment, from having been Commercial Reſident at Dacca, one of the principal Aurungs, and afterwards held a ſeat in the Board of Trade, and was intimately acquainted with the various regulations and checks which the wiſdom of that Board, in a long ſeries of years, had found it expedient to eſtabliſh. If this did not give Mr. Bebb an advantage over a Private Merchant, it at leaſt guarded him againſt impoſition. When however he came to make his purchaſe, he found that to buy at the ſame place the Company did, he muſt make ſimilar advance, and that the money ſo to be advanced muſt be taken from the funds which were otherwiſe productive or yielding intereſt; and that conſequently his adventure was chargeable with intereſt on thoſe advances, as likewiſe with expenſes in employing Agents to lay in the goods, as he had not, like the Company, a Reſident, and Eſtabliſhment, *paid under a different head*; he paid duties and cuſtoms with which the Company, as Sovereigns of the Country, did not charge their own goods. At Calcutta he had not warehouſes and eſtabliſhments for examining and ſhipping his goods, and found himſelf ſubject to conſiderable expenſe under this head. The total difference he makes 15 per cent. on the prime coſt, and there is little doubt this is rather within than exceeding the actual difference of expenſe. Yet, with all the advantages of information naturally derived from his official ſituation, and the opportunity of ſelecting the aſſortment of goods moſt likely to anſwer, he informs us that he loſt money by it; and ſo no doubt the Company loſe by nine-tenths of their Inveſtments, if fair and *bonâ fide* Statements were made on mercantile principles of the real coſt and ſales of their cargoes. But with theſe advantages, and the diſpoſition of the Private Trader to deal in inferior articles, why ſhould the Company complain of interference?

Before quitting this branch of the ſubject, the Merchants cannot refrain from ſaying a few words on the extraordinary charge adduced againſt the Private Trader reſpecting the deterioration of the Company's fabrics, and the abſurdity of ſpeculation in the article of Piece Goods juſt alluded to; particularly as theſe inſtances have been triumphantly adduced, to ſhew the danger of admitting the Private Merchant into the Trade. It has been hitherto underſtood to be an invariable rule of political economy, that in proportion to the encouragement given to any article of commerce, muſt be its tendency to improve. This at leaſt is certain, that when a demand is made upon a languid market, which cannot obtain the vent it requires, the very beſt ſpecimens will be preferred to the worſt. If in ſuch circumſtances, a general depreciation takes place, it muſt be aſcribed to the want of demand, and to the conſequent negligence which continued diſcouragement muſt produce. Briſk demand excites emulation, and renders improvement indiſpenſable.

That at a moment of ſudden and extraordinary demand, goods of inferior qualities will riſe in point of value, into the place of ſuperior, although they would in ordinary times be little eſteemed, or altogether rejected, is true; but even in ſuch times, the beſt will maintain the moſt deciſive ſuperiority. It is too clearly the intereſt of mercantile men to buy as cheaply as they can, to render it credible that they ſhould ſyſtematically inflame price, by wanton and abſurd profuſion. If at a particular moment inſtances of improvidence have

occurred, they muſt have been the acts of unſkilful Agents, not likely to be approved or repeated by their Employers. So far from apprehending a degradation of the India fabrics, by exceſſive demand, it is probable that your honourable Committee will have reaſon to conclude, that the manufactures of India are as likely to ſink from the want of demand, ariſing from the operation of circumſtances in Europe, and that this, among others, is a powerful recommendation to any Plan which might be calculated to excite and encourage the induſtry of Britiſh India, in objects likely to ſucceed in the European market. But to examine more in detail this interference with the Company's Inveſtment and its effects, we ſhall begin with a ſingular fact, which may be of uſe in aſcertaining the juſtice of the Company's complaints on this head, and which deſerves to be kept in view.

In February 1803, the Company held a ſale of Bengal Piece Goods (the ſame which is noticed in their Statement, under the Head 1802) included in which, was the largeſt quantity of Privileged Piece Goods that had yet been ſold at one time, and larger than has ſince appeared at any one ſale. The portion of Privilege Goods in that ſale, indeed, more than doubled that of the Company, and exceeded in itſelf the average of what the Company had been accuſtomed annually to import; yet the Company's Goods at that ſale experienced no ſenſible diminution in price, and the Private Goods (though apparently ſelling ſo much lower in proportion than Company's Goods) left a fair profit to the Importers. The demand alſo was extenſive and general. It may here be curſorily remarked, that the difference in price, between Company's Goods and Privilege Goods, is, in fact, leſs conſiderable than at firſt ſight appears. The Company's muſlins, calicoes and coſſaes, run twenty yards long, while the Privilege baftaes do not exceed twelve yards in length, ſo that a piece of Privilege baftaes, ſold at eighteen ſhillings, is fully equal in price to a piece of Company's fabric at thirty ſhillings. The Privilege Goods at the ſale in queſtion, are admitted (by the Company's Statement) to have ſold on an average at fifteen ſhillings and four-pence per piece, notwithſtanding the extraordinary ſupply. It is therefore to be concluded, that both the Company's Goods, and thoſe of the Private Traders, conſiſted of ſuch a variety of aſſortment, as to meet and anſwer (generally ſpeaking) to the different deſcriptions of demand; and if the average price, which the Private Traders obtained at that ſale, was ſufficient to leave to them a fair mercantile profit, and to encourage them to further ſhipments, the argument of any real difference of price between the Company's and Privilege Goods proves againſt the Company, becauſe it tends to ſhew, either that the Company cannot import or ſupply the market ſo cheaply as the Private Traders, or that the Company make the purchaſers in this Country pay an extra and unneceſſarily high price for thoſe fabrics, to which the Private Trader in India has not acceſs.

In July or Auguſt 1803, viz. immediately ſubſequent to the renewal of the War, an extraordinary duty was impoſed by the French Government on the importation of muſlins and calicoes into France. This, as a public fact, could ſcarcely eſcape coming to the official notice of the Company. Yet when it is alleged, and in ſuch round terms, that, during the years 1802, 1803 and 1804, none of the preſent obſtructions and reſtrictions upon the Continent were in exiſtence, how ſhall the aſſertion be explained, but by the ſuppoſition, that the Company remained ignorant of what was notorious to the whole trading world beſide.

In September, of the ſame year, the Company held a ſale of Bengal Piece Goods, which is noticed in their Statement, under the head of *March Sale* 1803 (for it may be obſerved, the Company's Statements of their ſales at that critical period, are very confuſed in point of time and date) what was termed the Company's September ſale 1802, did not take place until January and February 1803, nor had the Company any further ſale till the month of September in that year. At that ſale, the Company's Goods experienced a diminution in value (according to their Statements) of five ſhillings and nine-pence, or nearly ſix ſhillings per piece, whilſt the Privilege Goods were (according to the ſame Statement) reduced in price not quite three ſhillings per piece. It is true, that according to the ſame Statement, the Company's Goods had at their preceding ſale, ſold at nearly double the price of Privilege Goods; it has however already been ſhown, that eighteen ſhillings given for a piece of Privilege Goods, is equal in price to thirty ſhillings for a piece of the Company's fabric; and therefore, twelve ſhillings and ſixpence, the average price given for Privilege Goods at the ſale abovementioned, is equal to twenty ſhillings and ten-pence price of the Company's meaſurement: but if thirty ſhillings experienced a depreciation of five ſhillings and nine-pence, twenty ſhillings and ten-pence ſhould loſe four ſhillings; whereas the actual reduction in price upon Privilege Goods at that ſale, conſiſts (according to the Company's Statement) of the difference between fifteen ſhillings and four-pence and twelve ſhillings and ſixpence, or two ſhillings and ten-pence per piece only; thus making it apparent, either that the Privilege Goods at that ſale were better ſuited to the current demand, or that the Agents of the Private Traders were more alive than the Company to the intereſt of their conſtituents. But whatever was the reduction in the value of Company's and Privilege Bengal Piece Goods at that ſale, the whole odium of that depreciation is by the Company thrown upon the Private Traders, although the heavy duties then recently impoſed upon the Importation of muſlins and calicoes into France, might have ſuggeſted to the Company (had they known of that meaſure) another more probable cauſe for the fall in price which took place at that period, eſpecially had they alſo contemplated the domination acquired by the enemy, in the ſame year, on the Elbe, which ſhut out Britiſh commercial communication with the North of Germany. Theſe obſtructions or reſtrictions not only operated to the prejudice of the ſale in September 1803, but were felt throughout the following years, and they were heightened and encreated in the ſummer of 1803, by a decree of the French Government totally prohibiting the Importation of ſuch goods into any of the Ports of the Continent ſubject to its ſway. No ſtronger proof

can

can be adduced of the effect of that new interdiction, than that the Company forbore to bring forward that year their accuſtomed September ſale.

It is preſumed, that the plain Statement of facts here ſubmitted, will convince every unprejudiced mind, that the fall which has of late years taken place in the price of Piece Goods, is to be aſcribed principally to the difficulties which the jealous hoſtility of the enemy, and the progreſs of his arms upon the Continent, have thrown in the way of the Britiſh Export Trade. Other circumſtances have, it is true, contributed to render the market unfavourable, and theſe, though they are chiefly to be traced to one and the ſame origin, it may not be uſeleſs to point out.

Firſt. Since the renewal of the War in 1803, the number of American Traders to India has encreaſed to a very conſiderable extent, and ſupplied with Indian produce and manufactures the ports of the Continent, the Weſt Indies, South America, Canada, &c. which undoubtedly has operated in a material degree to the reduction of foreign demand in the London markets.

Second. The prohibitory decree of the French Government (already alluded to) entirely put a ſtop, ſince 1806, to the demand for Santipore and Dacca goods for the French market, which uſed to take off, or conſume, nearly three-fourths of the Company's Inveſtments of thoſe fabrics.

To ſhow the operation of the two preceding cauſes, it may be obſerved, that, from the year 1801 to 1805, the annual Exports of Bengal Piece Goods, amounted on an average to about eleven thouſand ſix hundred and eighty bales, or about one million one hundred thouſand pieces.—ſay;

Of Privilege Goods - - -	7,105	Bales.
Of Company's Goods - - -	4,580	
	11,685	Bales: But

the Company could not (as has been already admitted by their Statement) bring forward their uſual September ſale in 1805; and in the year 1808, although there was no Importation of Privilege Bengal Piece Goods, the price of the Company's Goods was then at its loweſt ebb. The improvement which has taken place in the fabrics of Britiſh muſlins, has had the effect of leſſening both the demand for, and the value of India muſlins imported only by the Company.

To take a ſummary and general view of the Piece Goods market, to advert not only to its paſt and preſent ſituation, but to that more important point, its future proſperity; the Private Traders conceive, that the contemplation of ſuch a queſtion muſt involve a two-fold object, viz. not merely the acquiſition of gain to the Company, or the individual Importers, but alſo the conſideration of ſupplying the demand in this Country on reaſonable terms, either for the foreign market or home conſumption.

It is upon this latter ground, that the Private Traders take their ſtand, and on which the merits of the queſtion muſt depend.

The next article of interference is *Raw Silk* to the extent of 299 tons. The Merchants did not expect this article to be enumerated as one in which the Private Traders had encroached on the Company's rights; as Raw Silk is expreſsly left free to the Private Trader by the 33d Geo. 3d. Cap. 52. as alſo Sugar, Cotton, Drugs, and other raw materials.

Silk, however, is now become of ſuch importance to the Manufacturers of this Country, in conſequence of the ſupply from Italy being withheld, that it is extremely deſirable that facilities ſhould be afforded of importing it on the cheapeſt terms, and perhaps in a ſtate more prepared for the uſe of the Manufacturer than it now is; and it will not be denied, that the Company's territories poſſeſs unbounded means, both for encreaſed cultivation and improvement of quality at a moderate expenſe.

The Merchants not having acceſs to official documents, cannot poſitively aſſert, that the firſt Importation of *Sugar* from India aroſe out of the Private Trade, but they may ſafely aver, that it owes its increaſe thereto; the extent to which the Private Trade has interfered in this article is, 11,954 tons, which, it is ſuppoſed, has been chiefly brought home as ballaſt or dead weight in the Country ſhips.

The rate of freight, at which ſo bulky a commodity muſt be brought to England, amounts to a prohibition on this article to any conſiderable extent. In the preſent circumſtances of the Weſt Indies, however, it may not be thought very neceſſary to conſider the expediency of facilitating the Importation of Sugar from India. If the policy of Great Britain ſhould encourage it, the Aſiatic territories of this Country would afford a ſupply which nothing would be requiſite to carry to any extent, but a removal of impediments which render the Trade with India ſo expenſive.

The Private Traders are ſtated to have, in the above period, imported 5,345 tons of *Saltpetre*, no very great quantity, and brought home either in time of Peace or with the expreſs permiſſion of the Government in India, as dead weight neceſſary to ballaſt the ſhips.

The Private Traders are accuſed of interfering to the extent of 4,046 tons of *Pepper*. The greateſt part of this Pepper was originally collected in the Malay and other Eaſtern Iſlands, and very little indeed purchaſed at any place where the Company had Eſtabliſhments, or uſually collected any. It was, in fact, a part of the Dutch Trade thrown into the hands of Private Traders by the events of the War, and which under other circumſtances would have been conveyed direct to the Continent of Europe. As however under the head of Imports, this is ſtated to be one of the articles on which the Company ſuſtain loſs, their complaint of interference, on the part of the Private Trader, is rather extraordinary.

Lacks, &c. In which the Private Traders are accuſed of interfering with the Company's Trade, to the extent of 2,156 tons, is too vaguely deſcribed to admit of any remarks, without being furniſhed with particulars; the extent of this and *Hemp*, 217 tons, is not ſo great as to render much explanation neceſſary; particularly as theſe are articles which Private Merchants are by the Act of 1793, permitted to import, and the latter of which it is preſumed your honourable Committee will conſider it a great national object to increaſe.

It is true, the Company formerly carried on a trade in *Coffee*, but neither to ſuch extent, or to ſuch profit, as to make it any great object of their commercial arrangement.—The Merchants are again in want of official documents to refer to, but they apprehend that for the laſt thirty years it has not exceeded 3,000 tons on an average, 100 tons per annum. In the enumeration of Imports, they were much ſurprized to find it ſtated, that Spices, Sugar and Coffee, have been furniſhed chiefly from the Moluccas and Java; the latter Iſland is, no doubt, very productive in Sugar and Coffee, but the Imports to England of Sugar, have been almoſt entirely from the produce of Bengal; of Coffee (ſo far as relates to the Company) excluſively from Mocha, with the exception of a ſmall quantity from Java, caſually brought to India, and poſſibly ſome from Ceylon. The Coffee brought in Private Trade may have been partly Prize and other Coffee from Java and Ceylon; but a conſiderable part of the 2,099 tons, here charged againſt the Private Trade, aroſe from Bonaparte's Invaſion of Egypt, which intercepting the accuſtomed route, by which the produce of Arabia was conveyed to the ſhores of the Mediterranean, prevented the uſual demand for that article at Mocha, and threw it on India, where adventurers from the Red Sea imported and ſold it at ſuch a price as (connected with the conſideration of the ſupply to Europe by way of the Levant being interrupted) induced Private Merchants to ſpeculate in the article. Such an event not being provided for by the Court of Directors, the Governments in India did not conſider themſelves warranted to purchaſe on the Company's account, notwithſtanding the apparent advantage to be derived; a circumſtance which ſhews the benefit to this Country of the Trade being carried on by Individuals unſhackled by official reſtrictions.

The Merchants proceed to examine the Statement exhibited by the Chairman and Deputy Chairman, of the ſale amount per annum of the goods in Private Trade; and in the firſt place to remark on the ſhifting of the ground, from the ſix years correſponding with the ſix on which they have ſtated the Tonnage occupied by Private Trade, viz. from 1797-8 to 1803-4, to five years, which embrace a part only of that period, and extend beyond it; viz. from 1801 to 1805 incluſive.

The apparent object of ſhifting this period, is to raiſe the amount ſale of Piece Goods imported on private account to its greateſt height; in the endeavour to obtain which object (the Merchants conceive) a very erroneous Statement has been made. The Chairman and Deputy having inſerted the average ſale amount of Piece Goods at £. 665,669.

Whereas, by reference to the Table ſhortly afterwards introduced into their Obſervations, the total amount ſales from 1801 to 1805 incluſive, is £. 2,726,275. or per annum - - -		545,275
Erroneouſly exhibiting an exceſs per annum of - - -	£.	120,394
Taking the proceeds from the firſt ſales in 1799 to the laſt in 1804, (the period under which their preceding remarks on the Tonnage are made) the amount is £. 3,129,277. or per annum, £ 521,646. making a further diminution of - - - - - - -		23,629
Or the actual Exceſs on their Statement exceeding One-fourth of the actual Sale - - - - - - - -	£.	144,023 p^{r}. ann^{m}.

And whilſt the interference of the Private Trade in Piece Goods, which the Company monopolize, is thus exaggerated by the ſame ſhifting of period, a contrary effect is produced on Cotton, an article expreſsly laid open to the Private Trade. From the beſt information the Merchants have been able to collect, they find the Importation of Eaſt India Cotton in the ſix years for which the Tonnage has been ſtated, viz. 1798 to 1803 incluſive, was upwards of 63,000 bales, or 11,500 per annum; whilſt that from 1801 to 1805 was only about 25,000 bales, or 5,000 per annum (not one-half the average of the preceding period.)—The annual amount of this Trade ought therefore, in order to correſpond with their reaſoning on the ſubject of Tonnage, be in fairneſs taken at double the amount of £. 104,281. ſtated in the Obſervations, ſay at £. 208,562. Under theſe circumſtances the ſtated interference of the Private Trade, in articles of the Company's

Inveſtment,

Inveſtment, ſhould have been £.732,410. inſtead of £.876,433.; and the amount of articles in which the Company did *not* trade, was £.1,037,633. inſtead of £.933,352. Similar objections might be doubtleſs made to other items in the Statement now under conſideration, but the want of official documents precludes the inveſtigation.

What has already been ſtated is, however, ſufficient to diſplay the inaccuracy of the Statement, upon the grounds of which, after deducting the amount of goods in which the Company did deal, and of Indigo, in which they did not deal, the Chairman and Deputy contend, that "it will appear in reſult, that the boaſted "ſurplus of Trade of India, which it has been in ſuch a decided way pronounced the "Company's capital could not embrace, is reduced to the comparatively trifling ſum of "£. 300,000. per annum; from which if we deduct the article of Cotton, it ſinks to under "£. 200,000." What is this but ſaying in other words, that if all the articles, amounting to £. 1,600,000. per annum are excluded, and Drugs only allowed to ſtand, the amount of the Trade will be reduced to the ſum of £.195,565. which thoſe Drugs produced?

It is, however, neceſſary to aſk, upon what *grounds* are the goods which uſually compoſe the Company's Inveſtment to be excluded, in the view of diminiſhing the amount of ſurplus Trade, which the Company's capital could not embrace, when it is known that their finances would not admit of an extended Inveſtment? Or on what principle can they exclude Indigo and Cotton, articles which the Company did not Import, but which they are now induced to ſpeculate in from principles of rivalſhip? Surely the Private Traders may, on this ſhewing, claim the merit of having introduced new articles of great importance to the Britiſh Manufacturer; and of having drawn to the ports of this Kingdom an annual Trade of £.1,800,000 which occupied 13,000 tons of ſhipping, and which, but for private enterprize, would in all probability have paſſed into the hands of Foreigners.

EXPORTS AND IMPORTS.

Upon this head the Chairman and Deputy have exhauſted the Records of the India-houſe, to prove that very little if any encreaſe in the amount of the Trade with India is to be effected, either in the Exportation of Britiſh produce and manufactures, or in the Importation of commodities from India. Your honourable Committee, however, muſt be aware, that the caſe which the Merchants maintain does not depend upon demonſtrating the certainty of ſuch reſult from granting additional facilities to the Private Trade. It is the policy and advantage of ſuch facilities in the actual ſtate of India, and the Commerce of its known ſtaples, for which they contend. At the ſame time they do not ſhrink from the opinion given in evidence, that a conſiderable encreaſe of Exports and Imports would be the conſequence of a more active and enterprizing ſyſtem of Trade. Thoſe opinions were not founded upon any particular facts or documents, but on the natural tendency of Free Trade, to beget encreaſed conſumption, and the indiſputable principle, that an enlarged intercourſe between different nations ſtimulates their productive powers, and augments the maſs of commodities which they have to exchange with each other. They never imagined that the amount of Britiſh Export to India was likely to counterbalance the extent of Imports from India; but they ſtill think, that both as a relief to India, and an encouragement to Britiſh induſtry, an encreaſe would take place; and that encouraged and directed by the intelligent ſpirit of Britiſh Commerce, the internal or coaſting Trade of India might be extended to the advantage both of Great Britain and of Britiſh India.

If the opinion reſpecting the probable extenſion of the Trade with India were erroneous, it would not affect the merits of the queſtion as to the Private Trade, and the defects of its preſent ſyſtem. But it may be doubted, whether the evidence relied upon by the Company negatives ſo deciſively, as they ſuppoſe, the poſſibility of the extenſion either of the internal Trade with India or that with Europe? What effects the revolutions of empire may produce upon the branch of Commerce, it is impoſſible to predict; but that conſiderable changes have already taken place in the nature of the India Trade, is undeniable. The great Export of Cotton from India to China demonſtrates, not merely the fluctuation of Commerce in its medium of exchange, but in the character of the produce, which it calls into notice and improvement. The Statements of the Company ſhew, that in their own concerns, the proportion of bullion exported to India is now much leſs than in early periods of their hiſtory; part of this effect may be owing to the demand in India for Military Stores, and to the change in the nature of the China Trade; but upon the whole it is proved, that the Trade of India is not ſo fixed and unchangeable as it has been repreſented.

Upon this ſubject the Merchants do not feel themſelves called upon to remark at large on the Statements of the Chairman and Deputy, reſpecting moſt of the articles of Indian Commerce. The digreſſion about Copper, does not appear to require any particular notice, as it does not involve any queſtion with which the merits of the Private Trade are connected. But it muſt ever be deſirable for the Manufacturer here, and the conſumer in India, that the cheapeſt and moſt convenient mode of tranſportation ſhould be eſtabliſhed in this as in every other commodity.

It may be remarked, that a great part of what is ſaid as to the Export of Woollens, belongs to the conſideration of the China rather than the India Trade; and indeed the "Obſervations" not unfrequently confound circumſtances connected with theſe diſtinct branches of Commerce. The national policy of forcing any branch of Trade for the advan-

tage of one claſs of men by trading in it, to the certain permanent loſs of any other part of the community, may be juſtly queſtioned; and is not to be excuſed like a temporary loſs ſuſtained in the firſt eſtabliſhment of a Trade likely to be ultimately beneficial. If the Company have been compelled to purchaſe their privileges by agreeing to force the ſale of any branch of manufacture, with a certain loſs to themſelves, the political economiſt may ſmile at ſuch mean and exploded expedients of what is called the *mercantile ſyſtem*; but he will hardly concede to the Company the merit of voluntary loſs for the good of their Country.

It may not be improper, however, to take a more particular notice of the articles of Indigo, Cotton, Silk and Hemp, upon which a good deal occurs in the Obſervations.

INDIGO.

Upon this ſubject the Chairman and Deputy ſtate, that "the Merchants and their advo-"cates have not been backward in claiming a large proportion of credit, for having origi-"nally introduced and brought to perfection an article which now bears ſo diſtinguiſhed a "feature in the liſt of Aſiatic Imports;" and a quotation is made from ſome authority, not cited, in confirmation of this claim. The paſſage thus digreſſively quoted may not be critically accurate in reſpect to the recency of cultivation; but it is obvious, that *general* cultivation was intended by the author, in which ſenſe the aſſertion is maintainable.

In refutation of this quoted paſſage, the Directors have gone into a long hiſtorical diſſertation, to ſatisfy the honourable Committee, that "India produced Indigo" from time "immemorial;" and that it owes its preſent extenſion and ſucceſs to the foſtering hand of the Company. As the introduction of this diſſertation upon Indigo was not called for by any part of the evidence upon which the "Obſervations" are profeſſedly made, it can only be aſcribed to the deſire of monopolizing the merit of bringing this Drug to perfection, from which the Revenue now reaps a large benefit; but the Merchants, on behalf of their abſent conſtituents, beg leave to inſiſt, that the merit may be juſtly ſhared between the Company and the Private Cultivators, though they, and the Merchants, think in no equal degree, as they hope to be able to ſhew.

After the honourable Company had entered into a contract with an individual in 1779, and purchaſed Indigo of other cultivators, by which eſſay, they acknowledged to have incurred "a loſs of upwards of £. 80,000.; they agreed to leave it to their Servants, and thoſe "who lived under their protection, to ſerve as a ſafe and legal channel for remitting their "fortunes to this Country."

The honourable Committee will eſtimate, as they ſee cauſe, the extraordinary liberality exhibited in this relinquiſhment and conceſſion; but without pretending to the leaſt merit, the Merchants conceive, that had any ſpeculation of theirs been attended by the like diſadvantage, they muſt, in common diſcretion, have adopted preciſely the ſame line of conduct.

It is added, however, that the Company did not ceaſe to ſtand forward, and afford their aſſiſtance in the way of loan to the cultivators, "which enabled them to perſevere in their "exertions."

It is acknowledged, that the Company have the merit of having made advances of money to the Manufacturers of this article, re-payable from the ſales in Europe: nor is it diſputed that theſe advances occaſioned an extenſion of the cultivation of Indigo. The Merchants are as willing to allow the Company "every degree of merit" to which they have well-founded pretenſions, as the Chairman and Deputy Chairman profeſs themſelves willing to concede to the Merchants; but they deem it neceſſary to the information of the honourable Committee to ſtate, that the rate of exchange at which theſe advances were re-payable to the Company, in London, was an advantageous rate; and that they believe they do not greatly err in aſſerting, that few other channels of remittances from Bengal, if any, reſorted to by the Company, yielded ſo good a profit as theſe loans on Indigo, while the cultivators were by no means exempt from inconveniences ariſing from the terms to which they were held in the execution of their contracts.

The encouragement is nevertheleſs admitted as tending to promote the extenſion of the cultivation of this article, and that very expenſive Factories were conſequently conſtructed; which, being once built, required to be worked annually, to prevent their falling to decay, even when the produce of theſe exertions was not ſaleable at a profit.

At one period Indigo became greatly depreciated in the European markets; and extremely heavy were the loſſes ſuſtained by all parties concerned, excepting the honourable Company, whoſe reimburſement was fixed at a favourable exchange.

If ever encouragement was moſt eſſentially deſirable it was ſurely then; when, by the aid of the Company's loans to the cultivators, large ſums had been ſunk in erecting works, to ſuch an extent indeed, that the majority, if not all, had involved ſo much of their capitals as to be driven to very ruinous expedients, for the purpoſe of raiſing the neceſſary funds for perſiſting in their operations, to which they foreſaw a profitable termination.

At this critical juncture, the foſtering purſe of the Company was cloſed. After ſtruggling with difficulty, and ſurmounting every diſcouragement for many years, the Indigo cultivators once more began to reap the advantages of their activity and perſeverance, when it was deemed expedient that the Company ſhould become Importers on their own account, which they ſtill continue to be.

The Merchants do not mean to argue, that there was any injuſtice in this determination

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of endeavouring to benefit the Company by the favourable change which had taken place in this branch of Aſiatic Commerce, though they might in their turn complain of "Interference." They ſhould be deſerting the grounds they hold on this ſubject in general, were they to complain of a fair competition on mercantile principles; but of ſuch competition they are not afraid. Yet they muſt contend, that the merit of having extended their ſupport to the Indigo planters on ſuch very diſintereſted principles as "their Obſervations" inſinuate, is conſiderably diminiſhed by the circumſtances here ſtated.

To return from a digreſſion into which the Merchants have been led by the example of the Chairman and Deputy, they muſt take the liberty of denying the accuracy of the calculations upon which the concluding argument of the "Obſervations" on this head is founded; viz.:—"That the difference between an abundant and an indifferent crop of "Indigo, in point of Tonnage, will not exceed 7 to 800 tons, or at the moſt 1,000 tons, "and that the ſhipments of any ſingle Houſe ſcarcely ever exceeds 200 tons."

The Merchants of India know, by fatal experience, that the former calculation greatly under-rates the difference between a flouriſhing and a bad crop; and their Agents in London can atteſt, that the latter is a ſtill more erroneous calculation.

In regard to the former poſition, the reſult of the years 1807-8 and 1808-9 are concluſive.—In the former, there were upwards of 80,000 maunds imported into Calcutta; and the lateſt advices from India ſtate the produce of the latter at only 40,000 maunds; and the difference, ſay 40,000 maunds, calculated at the average of 20 maunds to the ton, will bring that difference of Tonnage to 2,000 tons, inſtead of "7 to 800, or at moſt 1,000 tons.

In regard to the latter poſition, the London Agents have it in their immediate power to ſhew, that the ſhipments of a ſingle Houſe have, in one ſeaſon, been between 5 and 600 tons to one and the ſame Conſignee, independent of ſome conſignments which did not paſs through their Agent's hands.

When ſuch are the miſcalculations of the honourable Court, upon points capable of inveſtigation by the Merchants, it may not be unfairly inferred, that ſimilar errors may prevail in other calculations ſubmitted by the Chairman and Deputy, which the Merchants, not having acceſs to official documents, are unable to inveſtigate.

As to the facility with which the inconvenience to which the India Merchant is ſubjected, in the preſent mode of application for Tonnage, may be remedied by the ſubſtitution of other articles, which the Chairman and Deputy think proper to remind the Committee, muſt exiſt, if it be true, that "there is ſuch an ample ſcope" as is pretended for "extending the Imports from that Country;" the Merchants have only to refer the honourable Committee to the evidence before them, in order to decide, whether any ſuch facility in ſubſtitution, *under the preſent ſyſtem of high freights and vexatious impediments*, can be inferred from the opinions given by the Merchants.

COTTON.

Under this head the Merchants expected there would have been ſome defence of the Company's Government at Bombay, for their repeated refuſal to grant Tonnage to the Private Traders, when they had it laying in the harbour.

They alſo expected ſome notice would have been taken of the Court of Directors having, in 1808, been pleaſed to grant permiſſion to the Owners of ſhips in India to ſend their ſhips home laden with Cotton, but which was not divulged in India till the month of May laſt; an omiſſion which prevented the Importation of many thouſands of bales, at the time when it was very much wanted in this Country.

The Obſervations on the fluctuation in price from the natural or eventual cauſes, as the ſeaſons are more or leſs propitious to its growth, or the preſſure of demand is greater or ſmaller, are, we doubt not, faithfully extracted from the repreſentations that have been made by the Merchants of Bombay, to ſhew the difficulty that exiſted in providing adequate Tonnage in this Country; and ſtating, how utterly impoſſible it was for them to know, until the crop could be aſcertained, whether they ſhould be deſirous of declining to ſend home a ſingle bale, or require to the extent of 10,000 tons, which they could at any time ſupply themſelves with from the ſhipping belonging to that port, without ſubjecting the Company to that expenſe which muſt inevitably be incurred to a very large amount, if they ſent ſhips from England when they were not wanted.

The price of Cotton is ſtated to have varied at Bombay from 90 to 200 rupees per candy. To find the firſt price it will be neceſſary to go back 30 years; the latter muſt have originated under ſome peculiar circumſtances. It has not been quoted as a market price; and probably may have been for picked Cotton intended for the European market, and included ſcrewing charges and expenſes till on board.

About thirty years ago, when Cotton firſt began to be an article of Export from Bombay to China, the package and means of retaining the Cotton were ſo ineffectual, that the bale containing half a candy or 3½ cwt. was calculated to meaſure at from 35 or 36 cubical feet. The Merchants and Ship Owners of Bombay obſerving the great loſs in Tonnage, applied their attention to remedy this, and by degrees were enabled to compreſs and retain the ſame quantity of Cotton in from 13 to 14 cubical feet. During this time, it is true, that the price of Cotton regularly encreaſed with their improvements, and the rates of freight which charged per candy of 7 cwt. has regularly decreaſed in proportion to the improvements in

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the ſtowage, by which a ſhip that formerly could take only 2,000 bales, could now take in 4 to 5,000. Thus all the ingenuity and labour of the Ship Owner, tended to the benefit of the cultivator; and the Merchant who purchaſed his Cotton at 130 to 140 rupees per candy, could deliver it exactly at the ſame price at Canton as when he gave only 90.

The riſe of Cotton is accounted for by the improvements above ſtated. It was regular and ſteady, except in caſes of failure of crop, and when the Company interfered by the purchaſe of a few thouſand bales, which had generally the effect of raiſing the price about ten rupees per candy, but not more. Within theſe few years, indeed, the ſpeculations of the Company have encreaſed to a degree, which, from its effects, cannot be ſuppoſed to have been with a view to profit. Again the Merchants find upon this head, an accuſation of improvident ſpeculation on the part of the Private Merchant, which is conſidered more at large in another part of theſe Remarks. The anſwer to it is very ſimple, namely, that it never can be the intereſt of the Merchant to buy at an extravagant price; and his folly muſt ſpeedily be corrected. Whether, however, a great Company is influenced by ſuch principles, as muſt ultimately correct the ſpeculations of the Private Merchant may well be doubted; and perhaps the Company themſelves might be convicted of the very miſconduct which they impute to the Merchants. They ſay, however, that the Government of Bombay "have "long been ſenſible, that the *general and improvident competition* which has prevailed among "the mercantile part of the Settlement, has encouraged the Northern dealers to exact a "price for the article, neither warranted by its intrinſic value, or of the relative demand for "it in the foreign market." Nevertheleſs it is certain, that the Company have of late years entered into this competition with an eagerneſs far beyond all example; and by the employment of Agents, more careleſs about price than the Private Merchant can ever be, buying up all they could lay their hands upon, they have produced the effect of raiſing the article ſo high, that prudent Merchants laid up their ſhips, or let them to freight, rather than engage in a Commerce by which they muſt neceſſarily loſe. Some few followed the Company's example, and have been ruined.

In reſpect to the Cotton market in England, the Obſervations now before the Merchants, remark on the low price of Cotton in the years 1802-3 and 4.—The price of theſe years is eaſily accounted for in the viciſſitudes of Peace and War, and the damp which the renewal of the War with France threw upon our manufactures. No ſooner, however, was the gloom diſperſed than the price of Cotton roſe. This article the Company do not pretend to have introduced, and cannot deny, that it has been brought to notice by that Private Trade, which has become ſo great an object of their jealouſy. They aſſert, indeed, that under fortuitous circumſtances it may anſwer; but it is, generally ſpeaking, impoſſible it can be brought to the Engliſh market; they ought to have added, under the ſyſtem now adopted: but under a fair trade, conducted on commercial principles, without interference from the Company, and without any expenſe to them, it is capable of being conducted ſo as to yield a fair profit at a price below that which the Americans can import their Bowed Georgia's. To do this, the Merchant muſt not be ſubject to the enormous freights, delays and uncertainties of the Company's ſhipping, or to have the prime coſt raiſed upon them by improvident ſpeculations.

The Chairman and Deputy Chairman have been pleaſed to ſtate, that the rate of freight £.22. 15. per ton, now raiſed to £.27. is not more than three pence-farthing per pound, and very little exceeds the freight from ſome of the ſmall Iſlands in the Weſt Indies. If the produce of thoſe Iſlands were ſufficient to make the compreſſing the Cotton an object, there might be ſomething in the compariſon; but the Weſt India ſhips being deeply laden with Sugar as dead weight, they have room to ſtow away the few bags of Cotton produced in each Iſland without lumbering them; and were thoſe compared in bulk to the Cotton from India, it would be found the higheſt rates of freight are not one half—ſome ſcarce one quarter of the charge from India.

If the Records of the Bombay Government had been fairly referred to, many paſſages, equally if not more appropriate to the matter now under diſcuſſion, might have been produced; it would then have appeared, that the Merchants of Bombay made repeated repreſentations to the Government of the malpractices of the Northern dealers, and that Government, which was then in the habit of paying attention to the repreſentations of Merchants, remonſtrated with the Native Governments on the ſubject. When part of thoſe diſtricts, however, were ceded to the Company, the greateſt and moſt reaſonable hopes were entertained, that, by the adoption of proper regulations, and the eſtabliſhment of Courts of Juſtice, effectual meaſures would have been taken to prevent adulteration, and to improve the quality of this ſtaple article; and an example ſet to the neighbouring Countries remaining under the Native Princes, which might have been followed up by ſtill greater benefits. But the Merchants of Bombay, while indulging hopes of this happy reſult, had the mortification to ſee the new Sovereign aſſume the ſhape of a formidable rival, and exclude them from purchaſing all but the refuſe produce of the newly acquired territory. If, as Merchants, the Company thought it their intereſt to exclude competition, they ought to have known that competition was in the higheſt degree beneficial, by ſtimulating the productive powers of their territories; and would ultimately redound to the advantage both of the grower and conſumer.

It is no doubt true, that the inattention of the Chineſe to the quality of Cotton, when in great demand, encouraged unexperienced Merchants to venture on exporting what was not merchantable, as has been ſtated in the Obſervations; but it is probable, if the whole letter from the Merchant of Bombay was given, instead of an extract, the expreſſion of certain

certain Cotton "being too good" for the China market, would bear a different interpretation than is there aſcribed to it.

As a ſpecimen of the meaſures the Company have adopted, they have in the laſt year purchaſed Cotton for the China market at Bhownagur, which coſt them the enormous ſum of Rupees 180, per candy; excluſive of what is due to their revenue for Cuſtoms on importation into Bombay, and the expenſe that would attend warehouſing, packing, ſcrewing and ſhipping, equal to the further charge of rupees 10, per candy; making in the whole a coſt, excluſive of freight, inſurance and intereſt, equal to near eleven tale per peeul, when the current price in China, at the ſame period, was no more than ten tale. The Merchants are aware, that the Company may be ready to bring forward Statements ſhewing the average coſt to be lower, as they receive their Revenue in Cotton at a reduced valuation. This, however, involves a queſtion between the Company, in their diſtinct characters of Sovereigns and Merchants, with the Cultivator of the ground, which it is not neceſſary here to diſcuſs.

RAW SILK.

The Company's territories preſent facilities, as have been already ſtated, for the cultivation of Silk, which, with proper encouragement, might furniſh a moſt important ſupply to the Manufacturers of this Country. The ſituation of the Continent occaſions demand at this time for Raw Silk in England, ſuch as would render the Importation from India extremely profitable to the Merchant, and beneficial to the Public. But even in ordinary times, the Merchants are convinced, that under proper encouragement, they would very ſoon be able to afford a permanent ſupply to the Britiſh market; indeed, without ſuch regular encouragement, it is impoſſible to expect that temporary ſupply of this or other articles which circumſtances may render deſirable.

HEMP.

The Company have turned their attention to the cultivation of Hemp, and the Private Merchants of India have not been behind them in the deſire to introduce that article into the Commerce of the two Countries. But the moſt effectual encouragement would be, to remove the obſtacles which prevent the cultivator carrying the commodity to market at the moſt reaſonable rate of freight.

Other articles might be ſuggeſted, which, under that ſpecies of encouragement mentioned, could be advantageouſly brought into the regular ſyſtem of India Commerce; but it is not intended to trouble your honourable Committee with mere ſpeculation. The leading articles enumerated, ſhew to how great an extent the Commerce of this Country is indebted to India for commodities recently introduced, and the improvement of which requires nothing but the removal of impediments.

It has been ſhown, how important it is for India that its produce ſhould be rendered the medium of diſcharging that balance, whether of tribute, or accumulating fortunes, which it muſt pay to England. It may be ſtated in addition, that by encouraging the Trade to India, the Company would derive the facility of an advantageous remittance from India, to any extent that might be required. It may indeed be aſſerted, that the proſperity of the Trade would ſecure that object ſo effectually, as would leave the Company no neceſſity for carrying on Trade merely for the ſake of that remittance. They would obtain the end much more effectually through the medium of an extended Private Trade; and it is very probable, that their finances would be improved, in proportion as they limited themſelves ſolely to that reſource.

CONCLUSION.

The reſult of the conſiderations on theſe various heads of diſcuſſion ſeems to be, that the preſent ſyſtem of commercial intercourſe between Great Britain and her Aſiatic territories is inadequate.

The detail of inconveniences enumerated, purſues the Private Trade from its inception to its end; and though ſeemingly minute in particular ſtages, amounts to great practical evil. Some of the objections are of a more ſerious nature, for they operate of themſelves as a prohibition upon the introduction of capital, and of induſtry, into this branch of Trade.

The preſent ſyſtem of ſhipping, and the ſlow routine which Commerce now follows, of themſelves create a waſte of capital, and, of conſequence, require a rate of freight which conſumes profit; and is utterly inconſiſtent with the ſucceſs of a Trade which has to encounter the rivalſhip of thoſe who, like the Americans, allow nothing ſuperfluous. In commercial affairs, beſide the economy of expenditure in the detail, there is the larger economy of plans and conduct: *Time* itſelf is a common meaſure of value in mercantile operations. The tranſaction which would bear the delay of a year from its commencement to its cloſe, becomes fruitleſs or ruinous if extended to eighteen months or two years. This is but an example. The matter reſolves itſelf into a mere queſtion of Arithmetic. The length of voyage in the Company's concerns, of itſelf renders their ſyſtem intolerable on commercial

principles; and this too, without taking into the account the fluctuations of markets during ſo long an interval, while competitors (like the Americans) are renewing their tranſactions with that ſucceſsful "celerity" which unfortunately the Company do not ſufficiently appreciate.

Theſe diſcouragements would not appear of ſmall importance in the eyes of enlightened Politicians, looking merely to the cheap ſupply of a great branch of Commerce. But if it is conſidered, that not only the cheap ſupply of Great Britain, but the means of competition with other Nations, and the conſequent loſs or preſervation of the Trade, are at ſtake, the remedy is more urgently required. Even the Affairs of the Company itſelf would, it is probable, be ultimately improved by fair commercial competition; ſuch at leaſt is the uſual conſequenee of Free Trade. Their anxiety to exclude individuals from a ſhare in the India Trade on commercial principles, at leaſt can ariſe only from that wiſh which a ſordid Tradeſman feels to prevent the eſtabliſhment of a competitor, a feeling, however, too plainly inconſiſtent with the public intereſt to receive encouragement.

Having cloſed the detailed Remarks which the Merchants have been compelled to offer upon the obſervations of the Chairman and Deputy, they cannot quit the ſubject without ſtating, that though they have not preſumed to enter on the diſcuſſion of the political objections to an extenſion of the Trade with India, which have heretofore been ſo anxiouſly preſſed forward by the Company, and now occaſionally hinted at; they have not formed their opinions without a due allowance for them. Indeed, to have ſimply demonſtrated commercial benefits, may be thought ſuperfluous labour; ſince there are ſo few, even of its advocates, who eſpouſe the cauſe of the Company in its commercial character. But they humbly ſubmit, that if there be any dread of weakening the bonds of union between England and India by an European population, every prevention ſubſiſts not only unbroken, but ſtrengthened in the policy of retaining as much as poſſible of the Trade under the immediate controul of the nation and the Company here; as it muſt finally be under the inſpection and controul of their Governments abroad. While Europeans and Americans reſort to India, for the purpoſes of trade, the only check on the unauthorized reſort of Engliſhmen, is, the vigilance of the foreign adminiſtration: that certainly is conſiderable; but as far as regards the direct Engliſh intercourſe, it would be eaſy indeed, by ſimple regulation, to prevent the clandeſtine paſſage of a ſingle Britiſh ſubject in a Britiſh ſhip. If the foreign part of the trade gain upon the Engliſh, that barrier will be removed. If an increaſe in trade ſhould require an increaſe of reſident Agents, it is probable, that in any circumſtances, thoſe Agents would be chiefly Engliſh. But at all events, it does not ſeem peculiarly advantageous, that ſuch reſidents for the Britiſh Aſiatic territories ſhould be foreigners. The Merchants ought perhaps to offer an apology for theſe brief Remarks, which allude to certain publiſhed Opinions, too abſurd and chimerical to allow the ſuppoſition, that the enlightened Chairman and Deputy could have participated in them.

The Merchants muſt conclude, as the "Obſervations" have begun, with diſclaiming all "aſperity of language," becauſe they feel no ſentiments which require to be ſo conveyed. They ſee the value and importance of the Company, as an Eſtabliſhment, to many beneficial purpoſes; and they acknowledge the reſpectability of its Directors in their private characters, and the weight which would be due to their opinions, if free from that natural, and the Merchants will add, virtuous bias, which leads them to be ſo tenacious, even of the ſuppoſed intereſts of their Conſtituents.

Upon the whole, it is humbly ſubmitted to your honourable Committee; that an extenſion of the liberty of Trade from Britiſh India, is eſſential to the Welfare of Great Britain and its Aſiatic dominions, and not incompatible with the true intereſts of the Eaſt India Company.

London, 10th April 1810.

(No. 17.)

Extract MINUTES of the Secret Court of Directors; held 17th November 1801.

THE Chairman acquainted the Court, that the Committee had prepared certain Propoſitions, to ſerve as the baſis of an arrangement reſpecting the Trade of individuals with India, which were now ſubmitted to the Court.

The ſaid Propoſitions were then read, and unanimouſly approved;

And the Chairman was requeſted to ſend Copies of the ſame to the Chancellor of the Exchequer and to the Earl of Dartmouth; the ſaid Propoſitions being as follows:

1ſt. That in addition to the quantity of Three thouſand tons of ſhipping, now annually allotted to the Exports of individuals from India, three, four or five thouſand tons more, or as much as ſhall be wanted, ſhall be aſſigned.

2d. That the ſhipping to be thus annually employed, ſhall be wholly applied to the uſe of the Private Traders; and ſhall neither be deſtined nor detained for political or warlike ſervices in India, but ſail from thence directly for the port of London, at fixed periods within the fair weather ſeaſon.

3d. That all commodities, the produce of the Continent or of the Britiſh territories in India, ſhall be permitted to be laden on thoſe ſhips; excepting only Piece Goods, which ſhall not be laden, unleſs by ſpecial licence from the Company or their Governments abroad, and Saltpetre, which any of the Governments ſhall have power to prohibit or reſtrain.

4th. That the goods to be exported on Private account be as now received into the Company's warehouſes in India; and that the ſame care be taken in aſſorting them into cargoes in due proportions of light and heavy goods, according to the deliveries into the warehouſes, as is obſerved in forming the Company's own cargoes.

5th. That theſe goods ſhall be brought to the Company's warehouſes in London, and thence to their Sales, in the regular order, ſubject to the charge of three per cent. now allowed to the Company for landing, warehouſing and ſelling Private goods.

6th. That when the Private Trade goods, provided for Exportation from India, ſhall not ſerve to fill all the ſhips ſent out for them, the Company ſhall put Gruff Goods into thoſe ſhips on their own account.

7th. That no perſon ſhall be permitted to embark in this Trade, as Principal or Agent, except ſuch as may lawfully engage therein according to the proviſions of the Act 33 Geo. III. chap. 52.

8th. That the ſhips to be employed in this ſervice ſhall be built for the purpoſe, either in Great Britain or India, the Company contracting with thoſe who may undertake to build or be the Owners of them for their ſervice eight voyages; and that the conſtruction of them ſhall be agreeable to a Plan already adopted by the Company in England for ſhips intended to carry their own Gruff Goods.

9th. That in order to aſcertain the rates at which ſhips of this conſtruction, built of Teak, can be obtained for eight voyages certain in India, the Court will authorize their Governments there immediately to advertize for ſuch a number of ſhips of the above deſcription as are likely to be required, and to engage them for the Company, provided the freight demanded ſhall not exceed the rate of thoſe lately contracted for in England.

10th. Or ſhips already built in India may be tendered to the Governments in India for two or more voyages, for the purpoſe of carrying the Private Trade, if they ſhall not exceed the rate of Peace freight actually paid by the Company for ſhips of the like deſcription this ſeaſon, and provided they are in all reſpects approved by their Maſter Attendants or other proper Officers in India; provided that nothing herein contained ſhall be conſtrued to make void any contract or agreement into which the Company may have already entered, or to prevent the Company from taking up hereafter, or contracting to build ſhips in Great Britain on equal or more advantageous terms than thoſe of India.

11th. That the above ſhips ſhall be relet by the Company, without profit, to ſuch Merchants as may be diſpoſed to export goods to India, or to import goods from India, as above deſcribed; charging to the Exporter and Importer reſpectively, ſuch proportion only of the total freight for the voyage as ſhall be due, according to the proportion eſtabliſhed by the Act 33 Geo. III. chap. 52.

(No. 18.)

(Copy.)

NOTE to Mr. Creevey; with Copy of a REPORT from the Committee of Shipping, on the Subject of Private Trade Rates of Freight; dated 7th November 1806.

MR. Ramſay preſents his compliments to Mr. Creevey; with Copy Report from the Committee of Shipping on the Subject of Private Trade Rates of Freight; approved in Court the 12th inſtant, in compliance with the 91ſt clauſe of the Act of the 33d of His preſent Majeſty, cap. 52.

East-India Houſe,
13th November 1806.

At a COMMITTEE of SHIPPING; 7th November 1806.

YOUR Committee have taken into conſideration the 91ſt clauſe of the Act of the 33d of His preſent Majeſty, cap. 52, which directs, that every third year the Court ſhall take into conſideration how far and to what extent the then general ſtate of the affairs of ſhipping may call for, or will reaſonably admit of any abatement in the rates of freight then paid or payable on Private Trade; and ſhall certify in writing ſuch facts and obſervations as may occur in reſpect thereto, unto the Board of Commiſſioners for the Affairs of India; together with their opinion whether the ſaid Rates will fairly admit of any reduction or abatement, and to what extent, and whether for the whole, or for any and what part of the term of three years then next following, with their reaſons for the ſame. Your Committee do report, that the ſame cauſes which prevented your Committee on the 16th December 1803, from offering any opinion on the ſubjects before mentioned ſtill exiſting, your Committee can only refer to the reaſons ſtated in that Report, as they equally apply to the preſent time. Your Committee, however, beg leave to ſtate to the Court, that as the extra allowance to the Owners of the Company's ſhips on account of the War have been ſettled, and which, with other contingencies which your Committee are of opinion ſhould be charged on goods ſhipped under the authority of the Act, amount to about £. 26. 2. 11. per ton, your Committee conſider it reaſonable, that the undermentioned ſhould be the Rate of Freight for goods laden on the regular ſhips of this ſeaſon by individuals, under the Act, calculated according to the ſubjoined Statement, viz.

	£.	s.	d.	
From Great Britain to India	10.	5.	0.	per ton.
From the Eaſt Indies to Great Britain	30.	10.	0.	D°

ESTIMATE of the Extra Expenſes in conſequence of the War; calculated upon the principles of the Statement ſubmitted to the India Board, in December 1793.

	Average Voyages. £.	s.	d.	Repairing Voyages. £.	s.	d.
Extra Expenſe of outfit, to be allowed the Owners of the regular ſhips of ſeaſon 1806	8	19	3	14	8	10
Undefined expenſes	4	7	6	4	7	6
Bounty and manning	1	5	—	1	5	—
Difference of Inſurance on the Peace, value of the ſhip	1	6	6	1	6	6
Difference of wages, eſtimated at	1	12	—	1	12	—
Returning Laſcars, &c.	1	—	—	1	—	—
Tonnage and other Duties	—	13	2	—	13	2
Clearing homewards, eſtimated at	—	2	—	—	2	—
Extra demorage incurred by the detention of convoy, eſtimated at	2	12	1	2	12	1
	21	17	6	27	7	1
Additional Freight on kintledge paid for as goods, about ⅛ of the above	2	14	8	3	8	4
£.	24	12	2	30	15	5

Which, averaged by the number of ſhips on each voyage, amounts to £. 26. 2. 11. per ton.

This

This ſum of twenty-ſix pounds two ſhillings and eleven-pence, being reduced in the proportion which the freight preſcribed by the Act of Parliament for Private Trade in time of Peace, bears to that paid by the Company in time of Peace, amounts to £. 20. 10. 1. per ton.

Conſequently ¼ of this ſum is	£. 5	2 6
Added to the outward freight in time of Peace	5	— —
	£. 10	2 6
And ¾ being	£. 15	7 7
Added to the homeward freight in time of Peace	15	— —
	£. 30	7 7

As the allowances to the Owners of the ſhips, 1804 and 1805, have only recently been finally ſettled, your Committee have not ſooner had an opportunity of reporting on the ſums which ſhould be charged individuals for goods ſhipped on freight on the regular ſhips in thoſe ſeaſons. By the following Eſtimates, calculated on ſimilar principles to the preſent ſeaſons, the undermentioned are the Rates which your Committee are of opinion ſhould be paid on goods ſhipped by Individuals in India for Great Britain; and alſo, the Rates which it would have been proper to have charged for goods ſhipped in Great Britain, had any applications been made for that purpoſe, are as follows; viz.

	1804.	1805.
Outwards	£. 10. 5. —	£. 10. 15. —
Homewards	30. 10. —	32. 5. —

which appears from the undermentioned Eſtimates:

SEASON 1804.

	Average Voyages.	Repairing Voyages.	Five new Ships.	Five new Ships.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Extra expenſe of outfit to be allowed the Owners of the regular ſhips, ſeaſon 1804.	7 3 5	12 18 6	13 19 6	12 9 2
Undefined expenſes	4 7 6	4 7 6		4 7 6
Bounty and manning	1 5 —	1 5 —	1 5 —	1 5 —
Difference of inſurance on the Peace value of the ſhips	1 6 6	1 6 6	1 6 6	1 6 6
Difference of wages, eſtimated at	1 12 —	1 12 —	1 12 —	1 12 —
Returning Laſcars, &c.	1 — —	1 — —	1 — —	1 — —
Tonnage and other duties	— 13 2	— 13 2	— 13 2	— 13 2
Clearing homewards, eſtimated at	— 7 6	— 7 6	— 7 6	— 7 6
Extra demorage incurred by the detention of convoy, eſtimated at	2 12 1	2 12 1	2 12 1	2 12 1
	20 7 2	26 2 3	22 15 9	26 2 11
Additional freight on kintledge, paid for as goods, about ⅛ of the above	2 10 10	3 5 3	2 16 11	3 5 4
£.	22 18 —	29 7 6	25 12 8	29 8 3

which, averaged by the number of ſhips on each voyage, amounts to £. 26. 6. 11. per ton.

This ſum of £. 26. 6. 11. reduced in the manner before mentioned, amounts to £. 20. 13. 5. per ton.

Conſequently ¼ of this laſt ſum is	£. 5	3 4
Added to the outward freight in Peace	5	— —
	£. 10	3 4
And ¾ being	£. 15	9 11
Added to the homeward freight in Peace	15	— —
	£. 30	9 11

SEASON 1805.	Average Voyages.			Repairing Voyages.		
	£.	s.	d.	£.	s.	d.
Extra expenſe of outfit to be allowed the Owners of the regular ſhips of ſeaſon 1805	8	19	3	14	18	10
Undefined expenſes, &c.	4	7	6	4	7	6
Bounty and manning	1	5	—	1	5	—
Difference of inſurance of the Peace value of the ſhip	1	6	6	1	6	6
Difference of wages, eſtimated at	1	12	—	1	12	—
Returning Laſcars, &c.	1	—	—	1	—	—
Tonnage and other duties	—	13	2	—	13	2
Clearing homewards, eſtimated at	—	7	6	—	7	6
Extra demorage incurred by the detention of convoy, eſtimated at	2	12	1	2	12	1
	22	3	—	28	2	7
Additional freight on kintledge, paid for as goods, about $\frac{1}{8}$ of the above	2	15	4	3	10	3
£.	24	18	4	31	12	10

Which, averaged by the number of ſhips on each voyage, amounts to £. 29. 7. 11. per ton.

This ſum, reduced in the manner before-mentioned, amounts to £. 23. 1. 1. per ton.

Conſequently $\frac{1}{4}$ of this laſt ſum is	£.	5	15 3
Added to the outward freight in Peace		5	— —
	£.	10	15 3
And $\frac{1}{4}$	£.	17	5 10
Added to the homeward freight in Peace		15	— —
	£.	32	5 10

In the above Eſtimates no charge is made for the inſurance on a part of the War contingencies, and the riſk of which the Company take upon themſelves.

Your Committee laſtly recommend, that the above Statements ſhould be ſubmitted to the Board of Commiſſioners for the Affairs of India, in conformity to the 90th clauſe of the Act before mentioned; and that the Board be at the ſame time acquainted, that the freight on goods ſhipped by individuals on the extra ſhips alluded to in your Committee's Report of the 16th December 1803, has been fixed by the Court at the undermentioned Rates for the following ſeaſons, viz.

	1804-5.	1805-6.	1806-7.
Outwards	£. 7. — —	£. 7. — —	£. 8. 10. —
Homewards	20. — —	22. 15 —	22. 15. —

(No. 19.)

(Copy.)

NOTE from the Chairman of the Eaſt India Company, to Mr. Creevey; dated 24th December 1806.

Eaſt India Houſe, 24th December 1806.

THE Chairman of the Eaſt India Company preſents his compliments to Mr. Creevey, and acquaints him, that when the Court of Directors recently took into conſideration the rates of freight to be charged on goods laden by individuals on the Company's ſhips, the Court were not unmindful of Mr. Holford's letter of the 10th April 1805; ſtating, that it would be ſatisfactory to the Board of Commiſſioners for the Affairs of India, if the Court of Directors, previous to making any change in the rate of freight charged Private Traders, were to notify publicly their intention of ſo doing to the Parties intereſted, in order that the validity of their objections, if they ſhould have any to ſtate, might be taken into conſideration by the Board and the Court, previous to their taking a final deciſion on the ſubject; and that in conſequence of the Board's deſire, the grounds of the encreaſe deemed neceſſary in the rates of freight, were communicated to you in the enclоſure in Mr. Ramſay's Note of the 13th ultimo, for the information of the Board, and public Notice given of the Court's intention for the ſatisfaction of the Parties intereſted.

(No. 20.)

(No. 20.)

LETTER from Meſſrs. Bruce & Co. ſubmitting various Documents, as to their Claim for Freight on the Company.

To the Honourable the Court of Directors of the Eaſt India Company.

Honourable Sirs,

WE take the liberty of ſubmitting to your honourable Court, on behalf of our reſpective Conſtituents in Bengal, a Statement of their claims for the difference between the amount of freight charged by your honourable Court upon the goods ſhipped by them on board the honourable Company's regular ſhips Walpole, Surrey, Lady Caſtlereagh and Lord Duncan, in the ſeaſon 1805-6, and the amount which they conceive ſhould have been charged on thoſe goods, according to the terms of freight notified to the Public in India, by an Advertiſement from your Board of Trade, inſerted in the Calcutta Gazette of the 30th July 1807.

In order to elucidate the grounds upon which our Conſtituents build their claim, we beg leave to encloſe, for the information of your honourable Court, a copy of their Addreſs to your Board of Trade in Bengal of the 23d November laſt, together with the Gazette in which the Advertiſement referred to is contained.

We preſume to hope that your honourable Court, upon examining into the juſtneſs of theſe claims (which appear to us to be formed upon equitable grounds), will be pleaſed to give orders for the payment to us, ſeverally, of the difference of freight, ſo claimed on behalf of our reſpective Conſtituents.

We have the honour to be,

Honourable Sirs,

Your moſt obedient humble Servants,

Bruce, De Ponthieu, Bazett & Co.
Porcher Redhead & Co.
Paxtons, Cockerell, Trail & Co.
Lambert, Gillet & Edwards.
David, Scott & Co.

London, 27th May 1808.

D^r - - The Honourable East India Company,

To Porcher, Redhead & Co.

The difference in the Amount of FREIGHT, as calculated at £.44. per Ton, and at £.32. 5*s*. per Ton, on the undermentioned Goods, ſhipped by their Conſtituents at Calcutta on the following regular Ships of Seaſon 1805-6.

SHIP.	GOODS.	TONNAGE.	Amount at £.44. per Ton, charged in Accounts paſſed 20th May and 5th Aug. 1807.	Amount at £. 32. 5*s*. per Ton.	Difference.
		Tons. Dec^s	£. *s*. *d*.	£. *s*. *d*.	£. *s*. *d*.
Surrey - - -	39 Cheſts Indigo	7 .986.	351 7 10	257 10 11	93 16 11
	72 Ditto - -	12 .883.	566 17 4	415 9 6	151 7 10
	92 Ditto - -	12 .621.	555 6 2	407 — 6	148 5 8
	45 Ditto - -	8 .319.	366 — 7	268 5 9	97 14 10
	37 Ditto - -	6 .660.	293 — 10	214 15 8	78 5 2
Walpole - -	115 Ditto - -	16 .043.	732 6 —	536 14 8	195 11 4
	68 Ditto - -	12 .495.	549 15 7	402 19 3	146 16 4
	16 Ditto - -	3 .541.	155 16 4	114 3 11	41 12 5
	8 Ditto - -	1 .514.	66 12 3	48 16 6	17 15 9
Lord Duncan -	99 Ditto - -	13 .973.	614 16 2	450 12 7	164 3 7
	43 Ditto - -	6 .268.	275 16 0	202 2 10	73 13 2
	38 Ditto - -	5 .046.	222 — 2	162 14 8	59 5 6
	35 Ditto - -	5 .481.	241 2 11	176 15 2	64 7 9
	32 Ditto - -	7 .297.	321 — 11	235 6 6	85 14 5
	19 Ditto - -	3 .879.	170 13 8	125 1 11	45 11 9
Lady Caſtlereagh -	148 Ditto - -	28 .533.	1,255 8 10	920 3 9	335 5 1
	86 Ditto - -	16 .034.	705 9 9	517 1 11	188 7 10
Surrey - - -	60 Bales Raw Silk	8 —	352 — —	258 — —	94 — —
		C. qrs. lbs.			
	11 Ditto - -	1. 6. 0. 0.	70 8 —	51 12 —	18 16 —
	10 Ditto - -	1. 4. 2. 19.	64 10 11	47 6 1	17 4 10
Walpole - -	60 Ditto - -	8. 0. 0. 0.	352 — —	258 — —	94 — —
Lord Duncan - -	15 Ditto - -	2. 1. 2. 0.	94 12 —	69 6 9	25 5 3
	60 Ditto - -	8. 0. 0. 0.	352 — —	258 — —	94 — —
Lady Caſtlereagh	62 Ditto - -	8. 2. 2. 19	363 14 11	266 4 1	97 10 10
	13 Ditto - -	1. 9. 0. 7.	83 17 5	61 6 —	22 11 5
			9,176 14 7	6,725 10 11	2,451 3 8

Excluſive of accruing Intereſt.

(Errors excepted.)

London, 25th June 1808.

Porcher, Redhead & Co.

Dr - - - The Honourable East India Company

To Paxtons, Cockerell, Trail & Co.

For difference in the Amount of FREIGHT, as calculated at £.44 per Ton, and at £.32. 5s. per Ton, on the undermentioned Goods, shipped by their Constituents Messrs. Trail, Palmer & Co. of Calcutta, on the following regular Ships of Season 1805-6.

SHIP.	GOODS.	TONNAGE.		Amount at £.44 per Ton, charged in Account passed 20 May and 15 July 1807.			Amount at £.32. 5s. per Ton.			Difference.		
		Tons.	Decis.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Surrey - - -	72 Bales Piece Goods	16	.902	743	14	2	545	1	9	198	12	5
	32 - Do - -	7	.305	321	8	5	235	11	9	85	16	8
	5 - Do - -	—	.625	27	10	—	20	3	1	7	6	11
	3 - Do - -	—	.592	26	1	5	19	1	11	6	19	6
	129 Chests Indigo -	23	.412	1,030	3	—	755	—	9	275	2	3
	53 - Do - -	6	.334	278	14	4	204	5	5	74	8	11
	49 - Do - -	9	.203	404	18	11	296	15	11	108	3	—
Walpole - -	172 - Do - -	30	.960	1,362	4	10	998	9	2	363	15	8
	68 - Do - -	9	.520	418	17	7	307	—	5	111	17	2
	45 - Do - -	8	.748	384	18	2	282	2	6	102	15	8
	43 - Do - -	5	.094	224	2	10	164	5	7	59	17	3
	40 - Do - -	7	.200	316	16	4	232	4	—	84	12	4
	28 - Do - -	5	.415	238	5	2	174	12	8	63	12	6
	9 - Do - -	1	.891	83	4	2	60	19	8	22	4	6
	15 Bales Piece Goods	2	.930	128	18	5	94	9	10	34	8	7
Lady Castlereagh -	116 Chests Indigo -	26	.970	1,186	13	7	869	15	8	316	17	11
	38 - Do - -	6	.935	305	2	10	223	13	1	81	9	9
Lord Duncan - -	145 - Do - -	23	.275	1,024	2	5	750	12	4	273	10	1
	100 - Do - -	12	.086	531	15	7	389	15	6	142	—	1
	72 - Do - -	14	.098	620	5	11	454	13	3	165	12	8
	15 - Do - -	2	.775	122	2	—	89	9	10	32	12	2
									£.	2,611	16	—

(Exclusive of accruing Interest)

(Errors excepted.)

London, 27th May 1808.

(Signed) *Paxtons, Cockerell, Trail & Co.*

The Honourable East India Company - - - Dr

To Bruce, De Ponthieu, Bazett & Co.

For difference in the Amount of FREIGHT, as calculated at £. 44. per Ton, and £. 32. 5. per Ton, on the under-mentioned Goods, shipped by their Constituents Messrs. Colvins, Bazett & Co. and Messrs. Johannes Sarkies & Co. of Calcutta, on the following regular Ships of Season 1805-6.

SHIPS.	INDIGO.	LOTS.	TONNAGE.	Rate of Freight.	Amounts.	Amount of Difference.
			Tons. Decls.		£. s. d.	£. s. d.
Walpole - - -	181 Chests -	2,967. to 3,147.	34 .842.	at £. 44.	1,533 1 5	
	5 — -	3,244. to 3,248.	0 .675.	- - -	29 13 11	
	50 — -	3,351. to 3,400.	10 .515.	- - -	462 13 5	
	20 — -	3,410. to 3,429.	3 .089.	- - -	135 18 9	
			49 .121.	- - -	2,161 7 6	
				at £. 32. 5 s.	1,584 3 —	
						577 4 6
Surrey - - - -	24 — -	3,787. to 3,810.	6 .525.	at £. 44.	287 1 11	
	72 — -	3,811. to 3,882.	14 .753.	- - -	649 2 5	
	41 — -	3,977. to 4,017.	8 .667.	- - -	381 6 8	
	65 — -	4,689. to 4,753.	8 .369.	- - -	355 — 4	
	84 — -	4,762. to 4,845.	13 .267.	- - -	583 14 8	
	73 — -	4,846. to 4,918.	9 .622.	- - -	423 7 2	
	22 — -	5,028. to 5,049.	3 .940.	- - -	173 7 7	
	8 — -	4,754. to 4,761.	0 .967.	- - -	42 6 8	
			65 .810.	- - -	2,895 7 5	
				at £. 32. 5 s.	2,122 7 6	
						772 19 11
Lady Castlereagh -	70 — -	5,603. to 5,672.	10 .668.	at £. 44.	469 7 7	
	19 — -	5,896. to 5,914.	3 .883.	- - -	170 16 11	
	32 — -	5,915. to 5,946.	4 .919.	- - -	216 9 1	
			19 .470.	- - -	856 13 7	
				at £. 32. 5 s.	627 18 2	
						228 15 5
Lord Duncan - -	65 — -	7,038. to 7,102.	9 .419.	at £. 44.	414 8 4	
	115 — -	7,297. to 7,411.	24 .608.	- - -	1,082 14 8	
	80 — -	7,516. to 7,595.	14 .426.	- - -	634 14 10	
	47 — -	6,874. to 6,920.	8 .695.	- - -	382 11 6	
	70 — -	6,921. to 6,949. 7,596. to 7,636.	8 .818.	- - -	388 — 2	
			65 .966.	- - -	2,902 9 6	
				at £. 32. 5 s.	2,127 8 2	
						775 1 4
Surrey - - - -	50 Bales Silk	396. to 445.	Tons. 6. 6. 2. 23.	at £. 44.	293 10 1	
	25 — -	457. to 480.	3. 3. 1. 2.	- - -	146 7 7	
			9. 9. 3. 25.	- - -	439 17 8	
				at £. 32. 5 s.	322 8 3	
						117 9 5
Lady Castlereagh -	78 Bales Do	608. to 685.	11. 5. 1. 2.	at £. 44.	507 3 7	
				at £. 32. 5 s.	371 14 9	
						135 8 10
Walpole - - -	7 — -	998. to 1,004.	1. 0. 1. 2.	at £. 44.	45 3 7	
				at £. 32. 5 s.	33 2 3	
						12 1 4
Do - - - - -	2 Chests Piece Goods -	- - -	Decls. .437.	at £. 44.	19 5 —	
				at £. 32. 5 s.	14 1 10	
						5 3 2
					£.	2,624 3 11

Interest on £. 2,354 1 2 - - - being the Amount of difference on Indigo, from the 13th May 1807, which was the prompt day of that article, to - - - - -

Interest on - 264 19 7 - - - being the Amount of difference on Silk, from the 31st July 1807, which was the prompt day of that article, to - - - - - -

Interest on - 5 3 2 - - - being the Amount of difference on Piece Goods, from the 13th February 1807, which was the prompt day of that article, to - - -

£. 2,624 3 11

£. £.

London, May 27th 1808. (Errors excepted.)

Bruce, De Ponthieu, Bazett & Co.

Dr - - - The Honourable East India Company,

To David Scott & Co.

For difference in the Amount of FREIGHT, as calculated at £.44. per Ton, and at £.32. 5. per Ton, on the under-mentioned Goods, shipped by their Constituents, Messrs. Fairlie, Gilmore, & Co. of Calcutta, on the following regular Ships of Season 1805-6.

SHIP.	GOODS.	TONNAGE.	Amount at £.44. per Ton, charged in Accounts passed 20th May 1807.	Amount at £.32. 5 s. per Ton.	Difference.
		Tons. Decls.	£. s. d.	£. s. d.	£. s. d.
Lady Castlereagh	75 Chests Indigo	13 .448.	591 14 1	433 13 11	158 — 2
	29 - Do - -	4 .998.	219 18 8	161 3 8	58 15 —
Lord Duncan -	57 - Do - -	7 .826.	344 7 1	252 7 9	91 19 4
	94 - Do - -	15 .106.	664 13 6	487 3 4	177 10 2
Walpole - - -	165 - Do - -	26 .450.	1,163 16 5	853 — 3	310 16 2
Surrey - - - -	150 - Do - -	26 .703.	1,174 18 4	861 3 5	313 14 11
		(Exclusive of accruing Interest) -		£.	1,110 15 9

London, 27th May 1808.

(Errors excepted) *David Scott & Co.*

Dr - - - The Honourable East India Company,

To Lambert, Gillett & Edwards.

For difference of FREIGHT, as calculated at £.44. per Ton, and £.32. 5. per Ton, on the under-mentioned Goods, shipped by Messrs. Scott, Wilson & Co. of Calcutta, on the Ships Walpole and Surrey, being regular Ships of Season 1805-6, consigned to us.

Walpole - } 236 Chests Indigo Tons. 30, charged £. 44. per ton—£.1,320, but which
Surrey - - } at £. 32. 5. - - makes £.967. 10.
the difference is £.352 10 —

Surrey - - 47 Chests Indigo Tons. 9 Decls. .574. £. charged 44.—£.421. 5. 2, but which at £. 32. 5. - makes £.308. 15. 2.
the difference is - 112 10 —

£.465 — —

London, 27th May 1808.

E. E. Lambert, Gilbert & Edwards.

(No. 21.)

(Copy.)

LETTER from Meſſrs. Colvins, Bazett & Co. and others, to the Preſident and Members of the Board of Trade; dated Calcutta, 23d November 1807, with the Calcutta Gazette of the 30th July therein referred to.

To PETER SPEKE, Eſq.

Preſident and Members of the Board of Trade, Fort William.

Gentlemen,

BY Accounts, ſales of goods ſhipped on the regular ſhips Walpole, Surrey, Lady Caſtlereagh and Lord Duncan, in the ſeaſon 1805-6, which have been received by the Earl Howe and Windham, we find the freight is charged at forty-four pounds ſterling per ton—£. 44.

We take the liberty of ſtating this to be a much higher rate of freight than we had reaſon to calculate would be charged on homeward cargo. We preſume that the charge of £. 44. embraces the whole of the expenſe of the ſhips, and by miſtake is all charged on the home cargo; the full benefit of the ſhips outwards having been derived by the Honourable Company.

We are confirmed in this opinion, by the public notification given by your Secretary, under date the 28th July laſt, and publiſhed in the Calcutta Gazette of the 30th, ſtating the rates of freight payable by Individuals, from the ſeaſon 1804 to the preſent, by which it is declared, that for the ſeaſon 1805, Individuals ſhall be charged at the rate of £. 32. 5. for the freight of goods on regular ſhips; of this notification we beg to incloſe a copy.

See No. 3. of Appendix, No. 47.

Under the aſſurance thus given, we ſolicit the Board to ſtate the circumſtance to the Right Honourable the Governor General in Council, with a recommendation to iſſue from the Treaſury here, the ſurcharge erroneouſly made at the India Houſe, to thoſe who can ſatisfactorily prove the payment of it there; or that it may be referred to the honourable Court of Directors by the packet of the General Stewart, that our Agents may be enabled to receive the amount from them in London.

We have the honour to be, very reſpectfully,

Gentlemen,

Your moſt obedient humble Servants,

(Signed) *Colvins, Bazett & Co.*
Trail, Palmer & Co.
Fairlie, Gilmore & Co.
Alexanders & Co.
J. Sarkis & Co.
Scott, Wilſon & Co.

Calcutta, November 23d 1807.

(No. 22.)

(No. 22.)

MEMOIR

ON THE TRADE TO AND FROM INDIA;

In which is ſhewn the prejudicial Effects that have reſulted from the Interference of PRIVATE TRADERS.

With an APPENDIX.

THE erroneous policy of admitting individual Merchants to participate in the Trade with India, the fallacy of the grounds upon which their claims were brought forward, and the ruinous effects they were calculated to produce upon the Company's regular and eſtabliſhed Trade, are ſo fully and completely ſet forth in the Reports named in the margin, as to preclude, in a great degree, the neceſſity of further diſcuſſion in a general way.

Select Committee's 1ſt Report, 1ſt September 1791. Special Committee's 1ſt 2d and 3d Reports. 27 January, 2 April - 1801. 25 March - 1802.

The objects, therefore, to which our attention will be more immediately directed in the courſe of the preſent Memoir will be, Firſt, to point out the manner in which the concerns of the Private Traders have been conducted for ſome years paſt; and next, to demonſtrate, from a ſeries of facts, that the principles, the reaſonings, and the concluſions that are to be met with in the Committee's Reports were originally correct, and have eventually been ſubſtantiated and confirmed by the teſt of experience.

In the application of theſe facts, it will be neceſſary to bear in mind that the Private Traders reſted the whole of their views and pretentions upon the following aſſumed data:

Firſt.—That the Trade to and from India was capable of being carried to an extent, which the powers of the Company's capital were not competent to embrace.

Secondly.—That by their individual exertions they ſhould be enabled to effect a very *conſiderable increaſe in the Exports* of *Britiſh Manufactures.*

Thirdly.—That their Returns would be made in the various *raw productions* of India, many of which, that had not hitherto formed part of the accuſtomed Imports from that Country, would be highly eſſential to the advancement of our home manufactures.

Fourthly.—That they ſhould be enabled to divert to this Country a large portion of the Trade between India and the Continent of Europe, which was ſaid to be carried on with Britiſh capital: And

Laſtly.—That all theſe important points would be brought about without diminiſhing in the ſlighteſt degree the commercial profits of the Eaſt India Company, inaſmuch as they, the Private Traders, had no deſire to interfere with the ſtaple commodities of the Company's regular and eſtabliſhed Inveſtments, or of trafficking in any ſingle article in which the Company then dealt or might hereafter wiſh to reſerve as a monopoly to themſelves *.

TO

* "Your Memorialiſts ſubmit, that this plan will not, in the ſlighteſt degree, diminiſh the commercial "profits of the Eaſt India Company. The Inveſtment for the Company conſiſts, for the moſt part, in "articles *different* from thoſe of the Private Traders, ſo that in the *ſtaple commodities* of the Company, "no *rivalſhip* can take place between them.

"Neither your Memorialiſts, nor their Conſtituents, wiſh to infringe the political rights or legal "monopoly of the Eaſt India Company, or to engage, from views of private emolument, in any part of "the Trade which the Company wiſh excluſively to enjoy."—*Memorial from the Merchants and Agents for Perſons reſiding in the Eaſt, addreſſed to the Commiſſioners for the Affairs of India, on the ſubject of Private Trade and Indian Shipping.—8th June* 1801.

"The Merchants do not deſire to interfere with any of the rights or privileges of the Eaſt India "Company, or to trade in any one article they at preſent reſerve, or hereafter wiſh to add to their "excluſive monopoly; they only hope to be allowed to trade in ſuch articles as do not form part of the "Company's Inveſtments."—*Letter from Mr. Henchman, and eight other Proprietors, on the Ballot, taken 5th June* 1801.

"The Merchants, in their lateſt application, by letter 31ſt March 1800, requeſt only permiſſion for their ſhips to proceed to India with ſuch goods as are not excluſively reſerved for the Company, and to return with cargoes of Rice, Drugs, Gruff Goods, and ſuch other articles as the Company do not think fit to monopolize."—*Mr. Henchman's Obſervations*, p. 13.

Memoir on the Trade to and from India.

TO a Trade conducted in harmony with such principles, there could not possibly have existed the shadow of an objection; and had the individuals who embarked therein eventually succeeded in establishing, either wholly or in part, any of these objects, they undoubtedly would have merited the warmest approbation not only of the Company but of the Community at large. But so far from being disposed to admit that they are entitled to so flattering a distinction, we are prepared to shew, from incontrovertible documents, that their practice has been in direct variance with their assertions; that they have failed in those points which they stood pledged to the Legislature to effect; that they have materially injured the Company's commercial interests; and, finally, that by the wildness and extravagance of their speculations, conducted without either plan or system, many of them have been involved in serious difficulties, and some in total ruin.

EXPORTS FROM EUROPE.

AS far as regards the Trade from India to this Country, the Act for renewing the Charter in 1793 did little more than confer upon individuals, as an *absolute* and *uncontroulable right*, that which before they enjoyed, through the medium of the Company, as an indulgence, subject to *restriction* and *regulation*. The only new point conceded to them was a participation in the Export Trade from this Country; and upon this head their expectations were unbounded. They seemed indeed altogether to have forgotten, that in addition to the usual articles sent out by the Company (with the exception of Woollens and Copper, as also military and warlike stores) every other commodity of Export had for more than a century past been left open to the Licensed Trade of the Commanders and Officers of the Company's freighted shipping, who were deeply interested in keeping the markets sufficiently stocked; the reward for their professional labours being principally drawn from this source. That the Indian markets were amply and even superabundantly supplied, in this way, is evident, as the Company's Records abound with instances where the Commanders and Officers felt themselves under the necessity of making applications to the Governments in India, to be relieved from the payment of the duties upon their outward Investments, merely on account of the unfavourable state of the Indian markets, and where the governing powers, being satisfied with the truth of these representations, have seen it but reasonable to comply with such requests.

Vide Report of Select Committee, 1st September 1791.

Instances also are not less frequent where, owing to the same cause, the Company's Imports (which they were *compelled* by law to make to a certain extent of value annually) lay for years perishing in the Import warehouse for want of sale.

The admitting individuals to participate in the Trade outward had therefore practically but little operation. It only enabled the Merchants of India to make their Indents direct to their Agents in this Country, instead of receiving their supplies as usual, through the indulged Trade of the Commanders and Officers. It was said, that by opening the Trade outward the Manufacturers of this Country would have immediate access to the Indian market, without seeking it through intermediate channels, and that large consignments of goods would constantly be made to India on their own immediate accounts, under the alluring prospect of obtaining the Merchants as well as the Manufacturer's profit: and it was under the influence of this opinion, that a few interested individuals in both Countries indulged themselves in the expectation of deriving advantage, by acting as *Agents* or *Consignees* for these new adventurers, who, it was expected, were to succeed the old description of Export Traders.

It was confidently pronounced by many of the Private Traders, and their abettors, that the Tonnage capable of being occupied in this way, would in the very outset exceed 6,000 tons of goods, and that ultimately it might be extended to 10, 15, and even 20 thousand tons per annum.

These assertions made at the moment a strong impression on the public mind, and it was in consequence held expedient that some sacrifice should be made to popular prejudices. His Majesty's then Ministers, who had shewn themselves friendly to the views of the Private Traders, (doubtless under a firm persuasion that they were beneficial to the interests of the State) nevertheless judged it incumbent upon them to proceed with great circumspection and caution, and after a mature consideration of the subject in all its points and bearings, it was eventually resolved, that the Company should be required to provide the annual quantity of 3,000 tons of shipping outward, and the like quantity homeward, which were to be devoted to the sole use of the Private Traders, at certain fixed rates of freight outward and homeward in times of Peace, with a proportional addition in War. It was also at the same time conditioned, if this quantity should be found insufficient for the occasion, that it should be eventually encreased in proportion to the required demands.

Freight: £. 5. Outward, 15. Homeward, in Peace; £. 7. 10. Outward, 22. 10. Homeward, in War.

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"We do not seek to deal in one article in which the Company deal themselves."—*Sir William Pulteney, in The House of Commons, November* 1801; *Asiatic Register* 1802. p. 230.

"We distinctly disclaim any wish to interfere in any branch of Commerce which the Company may "choose to monopolize, and merely ask permission to carry on, in the only practicable manner, that "surplus Trade which the Company's capital cannot embrace."—*Mr. Impey, in General Court, 8th April* 1802, *ib.* p. 333. 341.

"The Private Traders can only be considered as humble Petitioners, subordinate to the Company, to "engage in those branches of Commerce which they reject; and I have not conversed with any persons "who hold a different language, or entertain different views."—*Mr. P. Moore, ibid.* p. 359.

Memoir on the Trade to and from India.

It appears, however, that the Manufacturers of this Country were too wiſe to give up the ſolid advantages they had ſo long been in the habit of enjoying through the medium of the Company, and the Commanders and Officers of their ſhipping, for the ſake of indulging in viſionary ſpeculations, at a precarious and diſtant market; as in the very firſt year after the paſſing the Act, when doubtleſs every nerve was ſtrained by the Private Traders, with a view to verify their aſſertions, the quantity of Tonnage applied for amounted only to 919 tons, of which, as was remarked by the Special Committee in their Third Report*, 822 tons were by the mercantile houſe of David Scott and Co.

(* 25 March 1802.)

Whether the firſt adventures turned to account or not, it is not poſſible for any but the parties who were concerned in them to decide; but the probability is, that they were a loſing concern, as we do not find any Exports upon ſo large a ſcale for many years after.

From 1793-4 to 1804-5, they were as follows:

In 1794-5	40 Tons.
1795-6	31
1796-7	252
1797-8	—
1798-9	374
1799-1800	196
1800-1	130
1801-2	536
1802-3	1,872
1803-4	820
1804-5	1,382
Total in 12 years	6,552 Tons.

In compliance with the directions contained in the Act, the total Tonnage required to be engaged by the Company in the like period was 36,000 tons, ſo that the Company have been ſufferers in the freight of 29,448 tons of ſurplus ſhipping outward, at an expenſe of upwards of £. 208,000.

It will probably be urged, that this loſs ought not to be laid to the account of the Private Traders, as the Company ſhould and ought to have regulated the Tonnage of ſhipping ſo as to have correſponded with the required demand.

The objection is anticipated for the purpoſe of its being removed. It is plauſible in appearance, but by no means well founded. The Company, it muſt be noted, are not merely required to take up 3,000 tons of ſhipping annually for the uſe of individuals in the voyage outwards, but the ſame portion of Tonnage is equally required to be provided for their Return Trade: it may, it is true, be known here in due time, that ſo large a portion of Tonnage will not be required outward, but it is not poſſible to be at any certainty with regard to the quantum that may be required homeward; as for inſtance:

In 1793-4 when the Tonnage that was occupied outward was but	919 Tons	The Tonnage for the Return in 1794-5 was	2,424 Tons.
1794-5	40	1795-6	6,817
1795-6	31	1796-7	4,190
1796-7	252	1797-8	3,727
1797-8	—	1798-9	14,679
1798-9	374	1799-1800	9,782
1799-1800	196	1800-1	*14,348
1800-1	130	1801-2	*14,862
1801-2	536	1802-3	*14,717
1802-3	1,872	1803-4	6,866
1803-4	820	1804-5	3,862
1804-5	1,382	1805-6	6,689
Private Tonnage laden outward	6,552	Private Tonnage laden homeward	102,963

* Excluſive of Rice.

In ſtating the quantum of Tonnage that was exported from this Country, in the above twelve years, at 6,552 tons, it is equally incumbent upon us, in fairneſs, to remark, that this certainly does not include the whole of the goods that were ſhipped for India during thoſe years. The fact is, that under the temporary exigencies which rendered it neceſſary for the Company to take up a quantity of Tonnage in India, it was agreed, as an inducement to the Owners to tender their ſhips at reaſonable rates, that they ſhould be at liberty to lade goods in England, to form a returning cargo to India; and it is well known, that the Owners of ſome of thoſe ſhips, availed themſelves of ſuch permiſſion. What portion of goods were ſhipped in this way, it will not be eaſy to aſcertain, as only part of them were laden through the departments of the Company.

But whatever was the extent, there is good reaſon to conclude, that the commodities ſo laden neither yielded nor were expected to yield any commercial advantages, beyond what they were likely to afford in the way of freight. It is a well known fact, that theſe Exports were forced upon the markets of India, to the great detriment of the Company, whoſe regular and periodical ſales were thereby anticipated, and that too at times when their finances required every poſſible degree of aid, and when the failure of their uſual and accuſtomed reſources was ſo ſeverely felt, as to create a neceſſity for curtailing the amount of the annual proviſion of goods required for the ſupply of their Inveſtments homeward.

It

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It alſo further merits notice, that, trifling as the Exports have been, they have not altogether conſiſted of *Britiſh manufactures*, as no inconſiderable portion of them were compoſed of articles of foreign produce, as Wines, &c. &c.; and indeed there was ſo much difficulty in procuring any commodities that were likely to meet a ſale in India, that ſome of the parties were driven to the miſerable expedient of making up their ſhip's lading with empty Glaſs Bottles, or ſuch like trifling commodities.

From this brief ſurvey of the manner in which the Private Traders have conducted their Export concerns, we next proceed to take a view of their Imports.

IMPORTS INWARDS.

And here we are enabled to ſpeak in more decided terms, as they have been carried on more immediately under the Company's inſpection.

It appears from official documents, that there has been laden from Bengal, Madras, and Bombay, independent of what has been brought in the Privileges of the Commanders and Officers of the Company's freighted ſhipping, commodities to the following extent, viz.

In 1797-8	3,727	Tons.
1798-9	5,975	
1799-1800	14,679	
1800-1 excluſive of Rice	9,782	
1801-2	14,348	
1802-3	14,717	
1803-4	6,866	
Total Tons	78,981	

In looking at the deſcription of goods that were ſo laden, they will be found to conſiſt of

Piece Goods	11,988	Tons.
Raw Silk	299	
Sugar	11,954	
Saltpetre	5,345	
Pepper	4,046	
Lacks and Turmeric	2,156	
Paut and Suun	217	
Coffee	2,099	
Indigo	10,674	
Cotton	20,141	
Sundries	10,062	
Total	78,981	

(Vide Appendix, No. 23.—page 241.)

Now if from this Total of 78,981 tons, we deduct the articles which are of the deſcription of thoſe of which the Company's regular and eſtabliſhed Inveſtments are compoſed, and in which the Private Traders ſo pointedly expreſſed that they had no deſire of interfering with a ſingle article, viz.

Piece Goods, Raw Silk, Sugar, Saltpetre, Pepper, Lacks, Turmeric, Paut, Sunn, and Coffee	38,104	Tons.
Alſo for Indigo, which had been left to them ſince the year 1788	10,674.	
For Cotton, which, however under particular circumſtances it may be found to anſwer as an occaſional Import, can never be calculated upon as a permanent and profitable article	20,141.	
It will be ſeen that the remainder, which conſiſts chiefly of Medical Drugs, and other articles of trifling note, all of which that were capable of being imported with advantage, would have found their way in the Privilege of the Commanders and Officers, is only	10,062.	

Or on the average rather ſhort of 1,500 tons per annum.

It appears alſo, that during the five years from 1801 to 1805 incluſive, when the moſt conſiderable Imports were made, the ſale amount of the goods in Privilege were upon the average, per annum as follows:

Piece Goods	£. 665,669
Raw Silk	38,260
Sugar	37,526
Saltpetre	38,782
Spice	777
Coffee	42,708
Pepper	52,711
	£. 876,433
Indigo	633,506
Cotton Wool	104,281
Drugs	196,565
	£. 1,810,785

If,

If, therefore, from this annual ſale amount we deduct in the firſt inſtance £.876,433. for the amount of the goods of the deſcription of thoſe which form the Company's regular and eſtabliſhed Inveſtments; and ſecondly, £.633,506. for the article of Indigo, which has long been conceded to the Merchants of India exclusively, making together £.1,509,939. it will appear in reſult, that the boaſted ſurplus Trade of India, which it was aſſerted "the Company's capital could not embrace," is reduced to the comparatively trifling annual amount of £.300,846. from which, if the article of Cotton is excluded, it will be further reduced in value to about £.196,565. per annum.

It is evident therefore, that the views and expectations of the Private Merchants, ſo far as regards the creating an extended Importation of Indian goods of a deſcription different from thoſe *which compoſe* the *Company's regular* and *eſtabliſhed Inveſtments*, has nearly if not altogether failed. But it will probably be urged, that although on this head they have not accompliſhed their object to the fulleſt extent, they have nevertheleſs proved in a general point of view, that there is a ſurplus Trade in India beyond the powers of the Company's capital to embrace, inaſmuch as they have imported upon a medium of five years, to the amount of £.876,000. per annum in Piece Goods, Raw Silk, Saltpetre, Sugar, &c. in addition to the Imports of ſimilar commodities made by the Company. That ſuch encreaſed Imports have been made is an indiſputable fact; but that they have been made with advantage to the Importers, and without "in the ſlighteſt degree diminiſhing the commercial profit of the Company," is a poſition to which we feel ourſelves bound to give a direct negative.

In order the more clearly to evince that the Company's regular and eſtabliſhed Trade has been ſeriouſly injured by the interference of the Private Traders, and particularly in the ſtaple article of Piece Goods, it may be neceſſary to place, in a contracted point of view, the preſent with the former ſtate of this branch of Trade at various diſtinct periods.

Having obtained the neceſſary official documents for accompliſhing this object, as far as regards the Piece Goods of Bengal and the Coaſt, in which the rivalſhip has been more particularly felt, we find that of the

BENGAL PIECE GOODS,

	The Number of Pieces ſold were	Which produced at the Sales.	Average per Annum.	Medium Price per Piece.
In the Five Years	Ps.	£.	Ps.	£. s. d.
From 1772 to 1776 inclusive - -	3,129,514	5,416,371	625,903	1 14 7
1777 to 1781 - - - -	2,575,127	4,400,862	515,025	1 14 4
1782 to 1786 - - - -	2,932,779	5,875,819	586,556	2 — —
1787 to 1791 - - - -	3,546,128	6,067,044	709,255	1 14 2
1792 to 1796 - - - -	3,946,087	6,251,928	789,217	1 11 8
Total in 25 Years -	16,129,635	28,012,024	643,993	1 14 8

About 1796, the Imports of Piece Goods in Privilege commenced on a regular ſyſtem, ſince which time the Imports of Piece Goods on account of the Company and in Privilege, appear to have been as follows:

	COMPANY's.			PRIVILEGE.		
	Pieces Sold.	Amount.	Medium Price.	Pieces Sold.	Amount.	Medium Price.
		£.	£. s. d.		£.	£. s. d.
In 1797 - -	350,329	648,756	1 17 —	136,761	151,942	1 3 —
1798 - -	723,127	1,219,818	1 14 —	127,810	182,594	1 8 6
March Sale 1799 - -	334,115	508,584	1 10 6	79,727	133,336	1 13 6

In looking to the ſubſequent ſales, with a view to compariſon, it will be neceſſary to bear in mind, that in 1799 an Act paſſed, by which Piece Goods were allowed to be warehouſed on Importation, on payment of a duty of 2½ per cent. on Callicoes, and 7½ per cent. on Muſlins.

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This duty being paid by the Company on the goods upon their Importation, they are allowed to be exported free from further duties, or, if intended for home consumption, they are subject to additional duties, to be paid by the Buyer, on taking them out of the warehouse; in other words, the former sale prices were with the duties included; in the sales from 31st August 1799 they are net prices.

COMPANY's BENGAL GOODS.

SALES.	Pieces Declared.	Pieces Refused.	Pieces Sold.	Sale Amount.	Medium Price per Piece.
				£.	£. s. d.
September Sale - - 1799 -	457,917	7,417	450,500	548,256	1 4 6
March & September - 1800 -	1,136,201	6,700	1,129,501	1,406,879	1 5 —
March & September - 1801 -	838,823	111	838,712	1,179,447	1 8 6
March & September - 1802 -	443,993	6,131	437,862	660,019	1 10 —
March Sale - - - 1803 -	364,394	122,230	242,164	293,832	1 4
September Sale - - 1803 -	494,648	113,171	381,477	378,199	— 19
March Sale - - - 1804 -	539,294	96,342	442,952	424,456	— 19 —
September Sale - - 1804 -	543,882	25,863	518,019	493,106	— 19 —
March Sale - - - 1805 -	178,086	3,765	174,321	142,157	— 16 6
September Sale - - 1805 -	None sold.		—	—	—
March Sale - - - 1806 -	538,174	127,978	410,196	336,453	— 16 5
September Sale - - 1806 -	358,453	158,900	199,500	146,466	— 14 9

PRIVILEGE BENGAL GOODS.

SALES.	Pieces Declared.	Pieces Refused.	Pieces Sold.	Sale Amount.	Medium Price per Piece.	Total Pieces Declared.	Total Refused.	Total Sold.
					£. s. d.			
September Sale - 1799	153,375	505	152,870	145,503	— 19 —	611,292	7,922	603,370
March & September 1800	304,550	20	304,530	317,828	1 — 10	1,440,751	6,720	1,434,031
March & September 1801	396 857	413	396,444	379,369	— 19 1	1,235,680	524	1,235,156
March & September 1802	1,273,273	20,770	1,252,505	960,864	— 15 4	1,717,266	26,901	1,690,365
March Sale - - 1803	756,089	13,896	742,193	462,757	— 12 6	1,120 483	136,126	984,357
September Sale - 1803	501,293	157,747	343,546	202,452	— 11 10	995,941	270,918	725,023
March Sale - - 1804	762,250	214,064	548,186	306,886	— 11 2	1,301,544	310,406	991,138
September Sale - 1804	439,444	8,431	431,013	220,082	— 10 2	983,326	34,294	949,032
March Sale - - 1805	320,820	93	320,727	193,665	— 12 —	498,906	3,858	495,048
September Sale - 1805	None sold.		—	—	—	—	—	—
March Sale - - 1806	113,233	- -	113,233	67,453	— 11 10	651,407	127,978	523,429
September Sale - 1806	96,364	100	96,264	61,602	— 12 —	454,817	159,000	295,764

COMPANY's

COMPANY's COAST PIECE GOODS.

THE ſale of Coaſt Piece Goods in the ſame period, were

	Pieces Sold.	Sale Amount.	Average Amount per Annum.	Medium Price.
		£.	£.	£. s. d.
From 1772 to 1776 - -	1,007,129	2,777,962	201,426	2 15 2
1777 to 1781 - -	798,039	1,609,594	159,608	2 — 4
1782 to 1786 - -	205,590	534,189	41,118	2 11 11
1787 to 1791 - -	535,901	1,086,379	107,180	2 — —
1792 to 1796 - -	1,705,793	3,005,030	341,159	1 15 3
Total in 25 Years - £.		5,823,154	170,092	2 4 6

The Coaſt will form no fair average to be calculated upon, as frequently the Inveſtments in War were totally ſuſpended.

The ſubſequent Sales were as follows:

COMPANY's COAST PIECE GOODS.

SALES.	Pieces Declared.	Pieces Refuſed.	Pieces Sold.	Sale Amount.	Medium Price per Piece.
				£.	£.
1797	- - -	- - -	224,786	370,696	1 12 11
1798	- - -	- - -	865,543	1,560,470	1 16 —
March - - 1799	- - -	- - -	188,471	354,797	1 17 7
September - - 1799	- - -	- - -	299,400	338,402	1 2 8 *
1800	- - -	- - -	644,970	963,706	1 9 9
1801	- - -	- - -	458,641	751,727	1 12 9
1802	- - -	- - -	377,582	516,041	1 7 —
March Sale - 1803	- - -	- - -	132,656	143,005	1 1 6
September Sale - 1803	- - -	- - -	210,684	276,856	1 6 3
March Sale - - 1804	- - -	- - -	420,017	409,123	— 19 5
September Sale - 1804	- - -	- - -	279,544	255,737	— 18 11
March Sale - - 1805	- - -	- - -	361,850	300,170	— 16 7
September Sale - 1805	—	—	—	—	—
March Sale - - 1806	317,758	217,841	99,917	73,073	— 14 7
September Sale - 1806	324,553	254,047	70,506	59,416	— 16 10

PRIVILEGE COAST PIECE GOODS.

SALES.	Pieces Declared.	Pieces Refuſed.	Pieces Sold.	Sale Amount.	Medium Price per Piece.	Total Pieces Declared.	Total Refuſed	Total Sold.
					£.			
1797	—	—	—	—	—	—	—	—
1798	—	—	—	—	—	—	—	—
March - - 1799	—	—	—	—	—	—	—	—
September - 1799	—	—	—	—	—	—	—	—
1800	- -	- -	70,576	42,344	— 11 11	—	—	—
1801	- -	- -	86,248	51,748	— 11 11	—	—	—
1802	- -	- -	262,122	172,740	— 13 2	—	—	—
March Sale - 1803	- -	- -	163,190	146,483	— 17 11	—	—	—
September Sale 1803	- -	- -	176,347	135,579	— 15 4	—	—	—
March Sale - 1804	- -	- -	181,754	130,347	— 14 4	—	—	—
September Sale 1804	- -	- -	111,370	113,321	1 — 4	—	—	—
March Sale - 1805	- -	- -	223,689	179,814	— 16 —	—	—	—
September Sale 1805	—	—	—	—	—	—	—	—
March Sale - 1806	56,286	6,907	49,379	42,473	—	—	—	—
September Sale 1806	21,944	- -	21,944	19,273	— 17 7	—	—	—

* Leſs by the duties formerly paid.

It

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It is obvious, from theſe Accounts, that, while the Trade in Eaſt India Piece Goods remained entirely with the Company, it was conducted wiſely and diſcreetly, upon the true mercantile principle of regulating the Imports in proportion to the currency of the demand.

Another eſſential and equally important object was no leſs attended to, that of keeping up the reſpective fabrics to their eſtabliſhed ſtandard, as to quality and dimenſions. Upon this head the good faith of the Company was ſo eminently conſpicuous, that the buyers on the Continent could confidently, and without ſcruple, give their orders upon the bare authority of the Invoice mark, and it often happened, that the goods paſſed through various hands without undergoing the leaſt inſpection or examination whatever. The ſales were alſo made at ſtated periods (twice in a year), and when the goods were declared, the buyers had an aſſurance that no further quantity would be ſold until the enſuing half-yearly ſale; in ſhort, the whole routine of the buſineſs was conducted upon ſyſtematic principles, and to the perfect ſatisfaction of all parties concerned.

It will alſo be ſeen, that when the annual Imports of Bengal Piece Goods were limited to from 7 to 800,000 Pieces of the various aſſortments, they were readily taken off at the ſales without any material difference in the ſelling prices, and that when the Imports fell ſhort of, or exceeded that quantity, the prices fluctuated in a correſpondent proportion.

Thus in 1797, when the Company could only offer to ſale 350,329 Pieces, and of Privilege Goods 136,761 Pieces, making together but 487,087 Pieces, the Company's Goods experienced a riſe of from £.1. 14s. to £.1. 17s. per Piece, which was an advance of three ſhillings per piece upon the medium of the former year's ſale, or equal to about 12 per cent. and

In 1798, when there were ſold of Company's Goods 723,127 Pieces, and of Privilege Goods 182,594, making together 902,571 Pieces, the additional quantity, which nearly made up for the deficiency of the preceding year, reduced the price again to £.1. 14s. or about the medium rate of 25 years prior to 1796.

In 1799, the Company ſold of their own goods 784,615 pieces, and of Privilege Goods 232,597 Pieces, making together 1,017,212 Pieces. The reſult of the increaſe was, that in the March ſale of this year, before the alteration of the duties, the prices fell on the medium three ſhillings and ſixpence per Piece, or about 13 per cent. below the accuſtomed ſtandard; and on September 1799, the firſt ſale which took place under the new modification of the duties, the Company's Goods ſold at the medium of £.1. 4s. 6d. per Piece, the reduction upon which is about equal to the portion of the duties which would have been drawn back under the old ſyſtem. The Privilege Goods being of inferior aſſortments, ſold at a medium of 19s.

Sept[r] Sale 1799.

1800. The plan for admitting Eaſt India Goods to be entered upon the warehouſing principle, was adopted with the laudible view of drawing to this Country a conſiderable portion of the Trade that was carried on between India and the Continent direct; and under the influence of this opinion, the Company's Imports of Piece Goods, which had been encreaſed with a view to meet the expected demand, from about 800,000 Pieces, to 1,129,501 Pieces, together with 304,531 Pieces in Privilege, making together 1,434,031 Pieces, met with a ready ſale in the enſuing year, at prices rather better than thoſe of the preceding year, though the quantity was greater by upwards of 400,000 Pieces, and the ſale of Coaſt Piece Goods in the ſame year was nearly equal to 650,000 Pieces.

1801. In the ſucceeding year 1801, the Company's Goods ſold, were,

	Pieces -	838,712, and
In Privilege - - - -		396,444
Making together -		1,235,156

and from the circumſtance of the Company's Goods being ſhort near 300,000 Pieces of the preceding year, the medium price was encreaſed from £.1. 5s. to £.1. 8s. 6d. or a riſe of about 14 per cent. On the other hand, an encreaſe of about 90,000 Pieces in the Privilege Goods, had the effect of lowering their rates from £.1. 0s. 10d. to 19s. 1d. or a reduction of about 8 per cent. on the former year.

1802. From the preſſure of the War in India, the Company were unable to devote the accuſtomed allotment of funds for the proviſion of goods to ſupply the ſales of 1802; under this exigency the Private Traders were not only permitted, but invited, to make up the deficiency. The reſult was, that the Company in 1802 could only bring to ſale the reduced quantity of 437,802 Pieces, or but about one-half of their accuſtomed Inveſtment. This, however, had the effect of raiſing the prices to the medium of £.1. 10s. per Piece. The Private Traders, in the ſame year, more than made up for the Company's failure, by importing the unprecedented quantity of 1,252,503 Pieces, which, added to the Company's Imports, made the total quantity for ſale near 1,700,000 Pieces. But ſo little attention had been paid to the quality, that the price of the Privilege Goods fell from 19s. 1d. which had been the medium rate of the preceding year, to 15s. 4d. per Piece, or a reduction of full 21 per cent. At the ſame time it is to be noticed, that the deficiency of quality is found to be nearly 100 per cent. below the Company's uſual and accuſtomed aſſortments.

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For the purpoſe of more clearly elucidating the evil effects that reſulted from this improvident Import on the part of the Private Traders, it will be proper to explain in this place, that, although in addition to 437,802 pieces ſold by the Company, the further quantity of 1,252,503 pieces ſtand as ſold upon the Company's Books, yet ſuch ſale muſt be conſidered rather as nominal than real. The fact is, that owing to the encreaſed Imports in the three preceding years, the markets upon the Continent were not only ſtocked but ſurcharged, particularly with low priced goods. This cauſe produced its natural effect. The prices that were offered at the Company's ſales were ſo little ſatisfactory to the Importers, that the principal part of the goods were bought in for the account of the reſpective Proprietors, and remained on hand for the purpoſe of being diſpoſed of by private negotiation, whenever a more favourable change ſhould take place*.

March Sale 1803.

Such was the depreſſed ſtate of the Trade, when the uſual period arrived for bringing forward the March ſale of 1803, at which period, although the very moderate quantity of 364,394 Pieces of the Company's Goods were offered, only 242,164 Pieces could be diſpoſed of, at rates by which the medium was reduced to £. 1. 4*s.* 3*d.* or full 19 per cent. under the price of the preceding year. The remaining 122,230 Pieces, or rather more than one-third of the quantity declared were refuſed.

At the ſame ſale, and from the ſame cauſe, out of 238,754 Pieces of Coaſt Goods which were tendered, only 133,085 Pieces, or little above one-half, were ſold at the medium rate of £. 1. 6*s.* or 5*s.* 6*d.* per Piece below the preceding year's ſale-price, which is a reduction of 18 per cent. The remaining 105,669 Pieces were refuſed.

The Privilege Goods, though conſidered here as part of the ſame ſale, were not in fact ſold till September, when out of 756,089 that were offered, 742,193 were either ſold or bought in for the Proprietors at the reduced price of 12*s.* 6*d.* per Piece, or 19 per cent. below the prices of the preceding ſales.

September Sale 1803.

The circumſtances under which the September ſale of 1803 took place, were no leſs adverſe and diſcouraging.

The ſale of Company's Goods in the laſt 18 months, it has been ſeen, was equal only to little more than half the quantity they had been accuſtomed to diſpoſe of in a like ſpace of time, even in the ordinary courſe of their concerns; notwithſtanding which it appears, that at the opening of the ſale, which was poſtponed to the 20th March 1804, there were remaining in the buyer's hands,

	Pieces.
Of Company's Goods - - - - - - -	73,533
Of Privilege - - - - - - - - -	185,000
Or together, Ps. - -	258,353

At this ſale the 122,230 Pieces of Bengal Goods which were refuſed at the former ſale, with a further quantity, making together 494,648, as alſo 501,293 Pieces of Privilege Goods, or in all 995,941 Pieces were declared, of which it appears only 381,477 Pieces of the Company's were ſold at a medium of 19*s.* 9*d.* per Piece, or a further reduction of 10 per cent. below the laſt ſelling prices. The remaining 113,171 Pieces, or near one-fourth of the quantity declared, were refuſed; and of the 501,293 Pieces in Privilege, 157,747 were altogether refuſed. The remaining 343,546 Pieces were either ſold outright or bought in for the Proprietors at an average rate of 11*s.* 10*d.* per Piece, or rather more than 5 per cent. below the prices of the preceding year.

Of the *Coaſt Goods* alſo, out of 227,261 Pieces of the Company's that were declared, 195,951 Pieces were ſold at an average of £. 1. 8*s.* per Piece, or an advance of about 9 per cent. on the former ſale price; the remaining 31,310 were refuſed.

March Sale 1804.

At the commencement of the March ſale 1804, the quantity of Bengal Piece Goods in the buyers hands, were,

	Pieces.
Of Company's Goods - - - - - -	80,767
Of Privilege Goods - - - - - - -	567,142
Total -	647,909

In this ſale the 113,171 Pieces of Bengal Goods that were refuſed at the preceding ſale, with a further quantity, making together 539,294 Pieces, as alſo 762,250 Pieces of Privilege Goods, or in all 1,301,480, were declared, of which only 442,952 Pieces of the Company's,

* Not leſs than 350,000 Ps. of which are ſtill lying in the Company's warehouſes waiting for a market, which would have been out of time for Exportation if the Lords of the Treaſury had not extended the term beyond the three years allowed by Law.

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were ſold at an average of 19s. per Piece, being about 4 per cent. lower than the preceding ſale. The remaining 96,342 Pieces were refuſed.

Of the Privilege Goods alſo, out of the 762,250 Pieces offered, only 548,186 Pieces paſſed the ſale, at an average of 11s. 2d. per Piece, or a further reduction of 6 per cent. below the former ſale prices. The remaining 214,064 Pieces were refuſed, among which were 55,255 Pieces, part of thoſe that had alſo been refuſed at the former ſale.

Of the *Coaſt Goods* in the ſame ſale, 469,812 Pieces were declared, of which only 421,233 Pieces were ſold at an average of 19s. 4d. being 8s. 8d. per Piece, or full 30 per cent. below the preceding ſale.

September Sale 1804.

The Company's Goods which were fixed to be ſold on the 20th February 1805, were from time to time poſtponed, on account of the non-arrival of the Mails, till the 27th March, when, out of 543,882 Pieces declared, 518,019 Pieces were ſold at an average of 19s. per Piece, being the ſame as at the preceding ſale.

Company's 125,101. Privilege 542,630.

The Privilege Goods were alſo ſold the 22d April 1805, at which time the quantity in the buyers hands were 667,731 Pieces. The number of pieces declared were 439,444, including the 214,064 Pieces refuſed at the former ſales, which were now offered at ſtill lower rates, when 431,013* were ſold at an average of 10s. 2d. per Piece, or about 9 per cent. below the preceding prices.

Of the Coaſt Goods, 307,148 Pieces of Company's Goods were declared, of which only 279,554 Pieces were ſold at an average of 18s. 4d. per Piece, or near 6 per cent. below the rates of the preceding ſale; the remaining 27,594 Pieces were refuſed.

At this ſale alſo 109,770 pieces of goods, belonging to individuals in the Subſcription Inveſtment, were ſold at an average of 20s. 5d.

March Sale 1805.

The ſale of the Company's Goods was fixed for the 28th Auguſt. At this time, as none of the ſhips of the ſeaſon were arrived, the Company had only 178,086 Pieces of Bengal Goods upon hand; nor did the Privilege Goods unſold exceed the number of 320,820 Pieces, making together 498,906; yet notwithſtanding this quantity, comparatively ſo inconſiderable, the Company's Goods experienced a further reduction of from 19s. to 16s. 6d. per Piece, or about 14 per cent. below the preceding ſale. The Privileged Goods produced on a medium 12s. per piece.

Of the Coaſt Goods in the ſame ſale, out of 471,301 Pieces of Company's Goods that were offered, only 361,850 Pieces were ſold at an average of 16s. 7d. per Piece, or 9½ per cent. below the preceding ſale prices; the remaining 109,451 Pieces were refuſed.

At the ſame ſale alſo 97,376 Pieces, belonging to individuals of the Subſcription Inveſtment, were ſold, and in Privilege 59,681 white, and 66,632 Pieces of Prohibited Goods.

September Sale 1805.

The period for holding this ſale in the ordinary routine of the buſineſs was fixed for the 12th February 1806, at which time it was the Company's intention to have offered 476,896 Pieces of their own, and 113,233 Pieces of Privilege Goods, making together 590,129 Pieces; but ſuch was the depreſſed ſtate of the Trade at the approach of this ſale, that the buyers were deſirous it might be altogether relinquiſhed, in order that a further opportunity might be afforded for reducing their ſtock upon hand. It appears, by a return from the Bengal and Coaſt warehouſes, that at the time of making this application (17th January 1806, the buyers had then remaining upon hand in the Company's warehouſes, 1,413,008 Pieces of their former purchaſes; and it was aſſerted upon good authority, that, in addition to theſe, not leſs than 500,000 Pieces more were lying upon the Continent, for which no demand was likely to be ſpeedily found.

Under theſe circumſtances, the Company judged it expedient to poſtpone the ſale to 12th March, by which the September ſale 1805 altogether lapſed, and the goods ſo declared went over into the

March Sale 1806;

at which ſale only 349,230 Pieces were ſold, and 127,666 of the Company's were refuſed. The 113,233 Pieces in Privilege were all ſold or bought in.

The average of the Company's Goods were 15s. 7d. per Piece, and of the Privilege 11s. 11d.

In a ſubſequent part of this ſale (in July) 60,966 Pieces of Prohibited Goods of the Company's were ſold, which makes the total quantity to be 410,196 Pieces, and the average 16s. 5d.

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* Theſe 431,013 Pieces, were of ſo low and wretched a quality, that at leaſt 350,000 produced but from 6s. to 9s. per Piece, according to their various dimenſions, or only equal to about 6d. per yard.

At this ſale, the quantity of Coaſt Goods of the Company's that were offered, amounted to 317,758 Pieces, of which only 99,917 were ſold at an average of 14*s.* 7*d.* In the

SEPTEMBER SALE 1806;

the reſult was ſtill more unfortunate. Out of 358,453 Pieces of the Company's Bengal Goods, and 96,364 Pieces in Privilege, making together the comparatively ſmall quantity of 454,817, only 199,500 Pieces of the Company's were ſold at an average of 14*s.* 9*d.* the remaining 158,900 Pieces were ſcratched. Of the Privilege Goods, the whole were either ſold or bought in at an average of 12*s.*

Of the Coaſt Goods, 324,553 Pieces were declared of the Company's, of which only 70,506 were ſold at an average of 16*s.* 10*d.* The remaining 254,147 were refuſed.

From theſe facts may be drawn the following inferences:

1ſt. That the Trade in Bengal Piece Goods, while the management of it remained ſolely with the Company, was conducted upon ſteady, uniform, and conſiſtent principles.

2d. That while ſo conducted, it gradually encreaſed in the following proportions:

In the ten years, from 1777 to 1786 inclusive, the number of pieces ſold per annum, was on the medium - - - - - - - - - - - - -	559,790
In the five enſuing years, the like medium was - - - - - - - -	709,255
And in the ten years, from 1792 to 1801 - - - - - - - - -	777,237

3d. That by duly apportioning the Imports to the riſing demand, the prices in the above periods experienced but little variation.

4th. That in the three ſucceeding years, from 1802 to 1804 inclusive, although the Company's Imports of Bengal Piece Goods were reduced to 674,081 Pieces per annum, which is upwards of 100,000 Pieces leſs than the average of the preceding ten years, yet they experienced a depreciation in value equal to 33 per cent.

5th. That the depreciation is chiefly, if not altogether, to be aſcribed to the exceſſive Imports of the Private Traders, who, during the three years, from 1802 to 1804, brought to ſale no leſs than 3,317,421 Pieces, or on the medium 1,105,807 Pieces per annum, the value of which appears to have fallen off in nearly a ſimilar proportion.

That in the two laſt years, although the Company's Goods, and thoſe in Privilege, have been reduced very conſiderably below what they were prior to the enlarged Importation, the prices have alſo decreaſed in a ſimilar proportion, ſo that at the laſt ſale, out of 358,453 Pieces of Company's Goods, with the comparatively trifling quantity of 96,324 Pieces in Privilege, 158,000 Pieces of the Company's were refuſed, and thoſe that were ſold were diſpoſed of at a rate equal to 40 per cent. below the uſual medium prices.

Such are the miſchiefs that have reſulted from the interference of the Private Traders in the ſingle branch of Bengal Piece Goods only, which have been equally extended to thoſe of the Coaſt; but the evil has not merely been confined to the rivalſhip that has been experienced in the market at home. The Company have equally ſuffered from the effects of the competition that has been excited againſt them in the Aurungs and manufacturing diſtricts abroad, where eagerneſs of demand has unavoidably led to encreaſe of price, and what is no leſs to be regretted, the fabrics have been ſo ſhamefully debaſed, that as one of the Agents has juſtly obſerved, "the original ſtandards are no longer to be ſeen." To recite in this place the various repreſentations that have been made of improper conduct on the part of the Private Traders and their Agents, would ſwell this Memoir to an inconvenient bulk. We ſhall therefore ſelect a few of the moſt prominent, and annex the remainder in an Appendix, to which reference may be had if needful.

The Board of Trade at Madras, in a letter to the Governor in Council, under date the 22d June 1800, obſerve, "The indulgence of trade in Piece Goods was originally granted to indi-
"viduals, under the expreſs ſtipulation that they ſhould not interfere with the Company's
"Inveſtment; but we lament to add, and experience has eſtabliſhed it to be an undeniable
"fact, that the forbearance with which the Agents of the Private Traders have been
"permitted to ſettle themſelves in different parts of the Coaſt, has not failed of being pro-
"ductive of ſerious prejudice to the Company's manufactures; for their object being confined
"to the purchaſe of goods of any deſcription, it becomes a matter of unconcern whether the
"quality or dimenſions are deficient, and the natural conſequence of ſuch an evil tends to
"create an indifference on the part of the Weaver, who, being certain on theſe occaſions of
"obtaining a good price for his Cloth, adopts, without remorſe, the fraudulent practice of
"making uſe of bad materials; and we have reaſon further to believe, that the Conſtituents
"to whom ſuch goods are ultimately conſigned, become liable to ſuſtain a loſs from their
"imperfections."

Again, on the 9th April 1803, they further obſerve:

"The two prominent evils of which we have had cauſe to complain, are the great diffi-
"culties occaſioned by the interference of the private Agents in the proviſion of the Com-
"pany's Inveſtments, and the ruinous debaſement of the fabrics, both proceeding from a
"competition at a particular juncture, that admits of no delay, and conſequently obliges

"them

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" them to purchaſe whatever they can procure, however inferior in its quality, of which " urgent neceſſity the Manufacturer is perfectly aware, and ſcruples not to avail himſelf to " the utmoſt, by vending a debaſed manufacture, made up of the advances he has received " from the treaſure of the Factory."

We cannot cloſe our obſervations on this ſtaple article of the Company's Imports, without adverting to a circumſtance which ſeems too important to be altogether overlooked.

In a letter from the Governor General Marquis Welleſley, addreſſed to the Secret Committee, dated 9th April 1801, in which his Lordſhip ſtates the neceſſity for curtailing the amount of the Inveſtment for the enſuing ſeaſon (1801-2) his Lordſhip obſerves, that " in " order to guard againſt the evils which might attend a ſudden and conſiderable reduction " of the Indian Inveſtment, the advances for which iſſued throughout the Country, furniſh " ultimately a reſource for the payment of the land revenues, and by withholding of " which difficulties might occur in realizing the revenues, it had been found neceſſary to " afford the Public an aſſurance that the arrangement adopted in the laſt year by the Order " in Council of the 19th September 1800, for allowing the Export of goods to England on " private ſhips, would be continued in the enſuing ſeaſon."

Vide Letter from Mr. Broderick, 25 March 1802.

To this letter the Right honourable the Commiſſioners for the Affairs of India, were of opinion the Court ſhould communicate the following reply:

We perfectly agree " in the ſentiment contained in this letter, in regard to the evil conſequences that are likely to enſue, when the Company's Inveſtment is much curtailed, if the " Public were not allowed to fill the chaſm. The claſs of Manufacturers as therein remarked, " is entitled to the conſtant protection and encouragement of the State, otherwiſe that uſeful " and valuable body of men might experience diſtreſs, the fabrics be debaſed, valuable branches of manufacture, now ſupported by the Company, wholly abandoned or materially injured, and the Country ſuffer from the diminution of that ſupply of ſpecie, which " is now regularly ſupplied through the channel of the Company's advances.

" We were glad to find that the Governor General in Council had taken care to prevent " the operation of thoſe evils, or to alleviate their effects; and that with this view, it was " deemed neceſſary to afford every poſſible encouragement to the Private Merchant; in order " that he might be enabled to ſupply the place of the Company in the market, and to furniſh " that ſupport to the Manufacturers which could not proceed from the Company's funds."

We moſt perfectly concur in the propriety of the reaſonings here ſtated, as far as they regard the permiſſion for individuals to make a proviſion of Piece Goods.

They conſtitute, in our opinion, the only true and ſubſtantial ground upon which any portion of this valuable branch of the Company's Commerce ought ever to have been conceded; and it would have afforded us the moſt ſolid grounds of ſatisfaction, if the reſult had ſhewn that the practice of the Free Merchants had been regulated in conformity with theſe principles; but ſo far from this being the caſe, it appears that, inſtead of affording relief to the Manufacturers in the various Factories and Aurungs ſubordinate to the Company's more immediate Government; inſtead of making up the deficiencies in the uſual and well-known fabrics of which the Company's Inveſtments have long been compoſed, and which were about to be curtailed; " inſtead of filling up that chaſm which the temporary embar- " raſsments of the Company had created, and thereby ſupplying the place of the Company " in the market; inſtead of making uſe of their funds in the way that was likely to relieve " the Weavers from diſtreſs, to preſerve thoſe valuable branches of manufacture, which were " ſupported by the Company, from being wholly abandoned or materially injured, and to " prevent the Country from ſuffering by the diminution of that ſupply of ſpecie which was " regularly afforded through the channel of the Company's advances;" inſtead we may add of forming engagements that would have been creditable and profitable to themſelves, as well as beneficial to that Government by whom they were ſupported and protected, they wildly and improvidently, without concert, plan or ſyſtem, diſpatched Agents into the Upper Provinces, with unbounded commiſſions to provide immenſe quantities of goods the loweſt deſcription of quality, or, as they have been well deſcribed, goods of " a ſlight and flimſy texture, in which " their object was principally to obtain as many covids of Cloth for as little money as " poſſible, without the leaſt regard whatever to fabric;" and ſo eager was their competition againſt each other, that they paid in the ceded and reſerved territories, larger prices for theſe debaſed commodities, than could be obtained for them in the Calcutta market. It is with goods of this deſcription, that London, America, and the markets throughout the whole of foreign Europe, have been glutted; a ſtriking inſtance of which appears in the quantity of theſe low aſſortments from Bengal, belonging to individuals, now lying in the Company's warehouſes, which are nearly 700,000 pieces, many of which, as has been obſerved in a preceding part of this Memoir, would have been out of time for Exportation, if the Lords of Trade had not repeatedly, at the ſolicitation of the holders, been pleaſed to extend the reſtricted term of three years to a further period.

The fact alſo receives additional confirmation by an official document, whereby it appears that the value of Piece Goods manufactured in the Upper Provinces, and exported from Calcutta, which in 1799-1800 was only ſeventeen lacs of rupees, in 1800-1 exceeded fifty-ſeven lacs, and was ſtill greater in 1801-2.

The value of Piece Goods in privilege, exported from Bengal to the port of London alone, in 1800-1 and 1801-2, was nearly 65 lacs in each year, or a larger ſum than the amount of

of the whole of the Company's proviſion of Bengal Piece Goods, in the moſt favourable conjuncture of their affairs.

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The article which in point of importance has the next claim to our conſideration is that of

BENGAL RAW SILK.

To deſcribe in this place the various meaſures that from time to time have been adopted for the extenſion and improvement of this branch of the Company's Commerce is not altogether neceſſary; after the detailed view that has been given of them by the Committee of Warehouſes in their ſeveral Reports of the 1ſt February and 21ſt May 1794, the 30th December 1795, and 11th July 1804. Referring, therefore, to theſe Reports, we mean to confine our Obſervations to the preſent ſtate of the Trade in this commodity, and the circumſtances by which it may probably be affected in future.

It is with ſatisfaction we are enabled to obſerve, that owing to the unremitting care and attention that has been for years paſt given to this article, both at home and abroad, it has been progreſſively improving, and continues to improve, in its quality. It has already attained a degree of perfection which it was formerly pronounced to be altogether incapable of reaching, and it is perhaps ſuſceptible of ſtill further improvements, under the ſame vigilant and active ſuperintendence.

The principal market which the Manufacturers of this Country have hitherto looked up to, for a very large proportion of this important raw material, has been Italy. In the preſent revolutionary ſtate of continental affairs, it is impoſſible to calculate upon events. Circumſtances may ariſe, and recourſe may be had to meaſures, the direct operation of which might tend to check or impede the ſupplies which have hitherto been drawn from that quarter. In this view of things, Bengal Raw Silk has a claim, not only to commercial but great political conſideration. The deep-rooted prejudices that formerly prevailed againſt it are daily vaniſhing, and the article is proportionally riſing in the public eſteem; but it is evident that its future ſucceſs will altogether depend upon the degree of attention that ſhall continue to be paid to its quality. If there ſhall be the leaſt relaxation on this important point, the character to which it has arrived by ſlow gradations will at once be loſt, and the flattering hopes which the Company have been looking to, of retrieving the heavy ſums which have been ſunk in bringing this article to its preſent ſtate of perfection (which is little leſs than a million ſterling), be totally annihilated.

But whatever ſanguine expectations we have been led to form with regard to this article, they can only be brought about by letting it work its way by degrees, as it hitherto has done, and by availing ourſelves of ſuch circumſtances as may from time to time ariſe, that may afford well-grounded encouragement for an increaſed Import. An attempt to force it into conſumption, we are ſatisfied would be ruinous, and entirely defeat its object.

It has been ſtated in the Reports above alluded to, that the Imports of Silk from Italy, Raw and Thrown, in the courſe of 20 years, from 1781 to 1800 incluſive, were on the average per annum 626,092 lbs. or about - - - - - - - - - - Bales 4,200

The Imports in the laſt five years, from 1801 to 1805, are on an average per annum 672,409 lbs. or rather exceeding that quantity.

The Exports from Bengal in the 10 years, from 1795 to 1804 incluſive, were equal to - - - - - - - - - - - - - - 2,128

which gives the annual conſumption at about - - - - - - - 6,328

or in the proportion of two-thirds to Italy and one-third to Bengal.

As it appeared that the Company had in the 20 years, from 1775 to 1794 incluſive, diſpoſed of at their ſales a quantity of Bengal Raw Silk, equal to 3,240 Bales per annum, and a new channel of conſumption had been ſucceſsfully opened for introducing it into organzine; there was good ground to believe, that the Company's Import might be ſafely extended as far as about 4,000 Bales per annum.

It may be neceſſary here to remark, that the conſumption of Raw Silk will always depend on the prevailing faſhion of the day, as it regards the articles of attire. There is no ſtandard for dreſs, it entirely depends upon fancy, than which nothing can be more capricious. As long as the Silk fabrics maintain their ground in the public eſtimation, the demand which at preſent exiſts for Raw Silk may be looked to with a degree of confidence, and the price will probably be ſubject to variation only in proportion as the Imports from Italy and Bengal, when taken together, ſhall be found to be more or leſs proportioned to the expenditure. The Imports are again ſubject to fluctuation, as the ſeaſons ſhall prove favourable or otherwiſe to its produce. It is evident, therefore, that the Trade in Raw Silk can never be conducted upon any fixed or eſtabliſhed data.

At the renewal of the Company's Charter in 1793, the avowed plea upon which the Free Merchants of India ſolicited to be allowed a participation in the Indian Trade, was for the expreſs purpoſe of introducing raw materials in greater abundance for the uſe of the home Manufacturers; yet it is not a little ſingular, that although the article in queſtion is

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one of thoſe in which the national proſperity is ſo materially involved; it is only within the laſt two years that it appears to have attracted any large ſhare of their notice or attention. The fact is, that whatever importance may be attached to it in other reſpects, it did not hold forth thoſe temptations of immediate advantage, which will ever be the primary, and, indeed, the ſole object of Private Traders, with whom all future proſpects muſt be ſacrificed to preſent gain. They were indeed ſo intent to derive the imaginary benefits that they expected to reſult from an extended trade in Piece Goods, that raw materials, and the intereſt of the Britiſh Manufacturers were abandoned for purpoſes that in their opinion were more congenial to their own intereſt. Thus, though the Company's Exports of Raw Silk from Bengal were on the average of the laſt ten years not leſs than 1,100 Bales per annum ſhort of the quantity imported in the preceding 20 years, owing to the occaſional defalcation of their commercial reſources, yet no efforts were made on the part of the Private Merchants of India to make up any portion of the deficiency, until they were obliged to relinquiſh their miſguided ſpeculations in Piece Goods.

Previous to the year 1801, the private Imports of Raw Silk were too trifling to be noticed; nor were they much extended in the two ſucceeding years; but to bring the whole into one point of view, we ſhall here ſtate the quantities imported both by the Company and individuals from 1801 to the preſent time.

	By the Company.	By Individuals.	TOTAL.
	Bales.	Reduced to 2 Maund Bales.	Bales.
1801	2,079	272	2,351
1802	519	239	758
1803	2,223	459	2,682
1804	2,720	1,372	4,092
1805	3,038	2,450	5,458

Theſe quantities, as far as they have hitherto been brought to ſale, appear to have been ſold at the undermentioned times, and to have yielded the following prices:

	COMPANY's.			PRIVILEGE & PRIVATE TRADE.		
	Quantity.	Sale Amount.	Average Price.	Quantity.	Sale Amount.	Average Price.
	lbs.	£.	per lb. s. d.		£.	per lb. s. d.
Mar. Sale 1801	193,569	162,332	19/0	39,234	30,294	15/5
Sep[r] Sale 1801	210,467	188,688	17/11	1,592	1,324	16/7
Mar. Sale 1802	142,083	147,544	20/9	24,120	26,626	22/1
Sep[r] Sale 1802	66,932	80,250	24/0	11,674	10,962	18/9
Mar. Sale 1803	118,661	112,834	19/1	20,571	17,484	17/0
Sep[r] Sale 1803	137,199	142,830	20/10	48,333	38,643	16/0
	Bales.			Bales.		
Mar. Sale 1804	164,705 - 1,100	163,533	19/10	129,824 - 866	71,899	11/2
Sep[r] Sale 1804	195,066 - 1,300	184,073	18/10	75,999 - 500	53,552	14/1
Mar. Sale 1805	42,255 - 280	45,534	21/8	70,648 - 470	44,228	12/6
Sep[r] Sale 1805	154,977 - 1,033	137,647	17/10			
Mar. Sale 1806	54,271 - 360	47,149	17/4	167,894 1,120	125,398	14/11
Sep[r] Sale 1806	*87,454 - 580	72,907	16/8	194,662	126,672	13/0

From this Account it will be ſeen, that the price has in a great degree been regulated by the quantity; as for inſtance:

	s. d.
In March Sale 1801, when the quantity was about 1,300 Bales, it produced -	19/0
In September 1801, 1,400 Bales reduced it to - - - - - -	17/11
In March 1802, 900 Bales raiſed it to - - - - - -	20/9
In September 1802, 440 Bales D° - - - - - - -	24/0
In March 1803, 800 Bales reduced it to - - - - - -	19/1
In September 1803, 850 Bales advanced it to - - - - - -	20/10
In March 1804, 1,100 Bales reduced it to - - - - - -	19/10
In September 1804, 1,300 Bales D° - - - - - - -	18/10

* Of the Company's Silk 241 Bales were ſcratched for want of buyers, which is equal to ¼ of the quantity put up; and in Privilege 173 Bales were for the like cauſe bought in for the Proprietor at a ſingle advance upon the putting-up price.

In

In March Sale 1805, the Company, owing to the late arrival of the ſhips of the ſeaſon, had only about 250 Bales in warehouſe, which they declared for the 28th Auguſt, and reſerved to themſelves the liberty of ſelling about 1,100 Bales more, as ſoon as the ſhips ſhould arrive. The ſmallneſs of this quantity, notwithſtanding the reſerve, raiſed the price to 20s./5*d.*

The Imports which have been received in the preſent year 1805, are

On account of the Company - - - - - - - - -	3,037	Bales
In Privilege and Private Trade - - - - - - - -	2,485	
Total - - -	5,522	

or within 800 Bales of the whole quantity, annually imported from Bengal and Italy together, on the medium of the ten preceding years; ſo that admitting, as has been aſſumed, that the markets ſhould be found competent to take off 4,000 Bales per annum, here is a ſurplus of near 1,500 Bales beyond the eſtimated annual conſumption, upon the largeſt ſcale that could with prudence be calculated upon.

But there is a further and a ſtill more alarming evil, that, it is probable, will attend this extended Import of Privilege Silk. In the Imports of 1804 it is to be noticed, that no inconſiderable portion was of a deſcription very inferior to that of the Company's, being badly worked, foul, gouty, and partaking largely of thoſe defects for which Bengal Silk was formerly ſo much reprobated.

Of the quantity that has been recently received, in ſuch as has already been inſpected, upwards of one-third is found to be of a ſimilar deſcription; and if the like proportion ſhould obtain throughout the whole, it is probable that not leſs than from 800 to 900 Bales will prove equally defective.

Thus it is not only in the quantity but in the quality of this article, as has been the caſe in Piece Goods, by which the reputation of the Company's ſales will become endangered; and if Silks of this deſcription ſhall continue to form part of future Imports, the miſchief which may be occaſioned thereby are incalculable.

It no leſs merits obſervation, that at the ſale of Silk in November laſt, the article ſuſtained a material depreſſion in price, under an apprehenſion that the proprietors of the private Imports would require theirs being brought to ſale, before the uſual and accuſtomed period of ſix months from the preceding ſale. It is conjectured, that from this circumſtance alone, the prices were affected from one ſhilling to eighteen-pence per pound, which, on the extent of the quantity ſold, is a loſs to the Company of little leſs than £. 10,000, and it is apprehended that in the enſuing ſale a ſtill further reduction is to be expected.

The Manufacturers themſelves ſeem to be leſs ſolicitious about prices, than a ſteady, conſtant and uniform ſupply; in ſupport of theſe ſentiments they offer ſtrong and deciſive arguments.

When the price of the raw material is low, the Public, they allege, receive the benefit in the reduction that is made on the price of the fabrics; and when the prices are once brought down, it is with difficulty, under a change of circumſtances, that they can be again advanced. We have deemed it incumbent upon us to ſubmit theſe facts to the Court's conſideration, who will doubtleſs perceive the neceſſity of taking ſome meaſure for ſecuring this important commodity from that ruinous interference which appears to be now awaiting it.

PEPPER.

The Pepper Trade has been ſubject to more variations than perhaps any branch of the Company's Commerce.

For many years after the eſtabliſhment of the original Company in 1600, Pepper formed the ſtaple article of their Imports. The ſupply of Europe was at that time chiefly in the hands of the Engliſh and the Dutch, of which each nation furniſhed about an equal proportion. The price in England was rather nominal than otherwiſe, as not unfrequently the adventurers divided the Imports among them in proportion to the amount of their reſpective ſubſcriptions to the joint ſtock, and their Exports were made at their own diſcretion. At other times it was ſold in the groſs to individual Merchants, and occaſionally it was exported to the Continent for the Company's account, and diſpoſed of by Agents in the various markets abroad.

The price at which it was rated for the payment of duties, was fixed at 20*d.* the pound.

It is rather a ſingular coincidence, that during the period that the Trade with India was laid open in Cromwell's time, the Imports of Pepper by individuals were ſo great, that the price was ſuddenly reduced from about 16*d.* to 9*d.* per pound, or preciſely the ſame event that has happened at the preſent day. Of the quantities imported from 1600 to 1664, no correct Account can be given.

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	lbs.
In the ſeven years from 1664 to 1670, the average annual Imports were -	1,346,613
* In the 13 years from 1671 to 1683, in which latter year the Engliſh were driven from Bantam, the Imports were on an average - - - -	4,172,938
In the enſuing 10 years, from 1684 to 1693, they were reduced to - -	1,459,106
From 1694 to the cloſe of the ſeventeenth century, they were further reduced to - - - - - - - - - - - - - - -	1,150,391
Previous to the year 1793, the Imports were on an average about - - -	2,400,000
Since when, the average has been about - - - - - - - -	5,578,000

* In this period the prices were reduced ſometimes as low as 7*d.* the pound.

Thus it appears, that until the period of the French Revolution, the Company never effectually recovered that ſhare of the Pepper Trade they poſſeſſed before; by the intrigues of the Dutch, they were expelled from Bantam.

The total conſumption of Europe, we conceive, may be eſtimated at ſomewhere about ten millions and a half of pounds weight per annum, of which, when the Commerce of Europe flowed in its regular and accuſtomed channels, the ſupplies may be conſidered to have been made in the following manner:

	lbs.
By the Engliſh - - - - -	* 2,400,000
Dutch - - - - -	† 3,700,000
French - - - - -	2,200,000
Portuguese - - - - -	1,800,000
Danes and Swedes - - -	400,000
	‡ 10,500,000

It appears that in 1793, the quantity ſold at the Company's ſales became encreaſed from about 2,400,000 lbs. to 4,314,000 lbs. and that in 1794, it was 3,550,560 lbs. which encreaſe was chiefly owing to the additional quantity that came into the Company's hands, on the acquiſition of the Malabar province §.

				lbs.
In 1795 the ſales were encreaſed to - - - - - - - - - -				5,768,373
In 1796 to - - - - - - - - - - - - - -				5,977,816
Of which about 1,800,000 was Dutch Property.				
		d.		
In 1797 the price was - - - -	13⅜	and the quantity ſold - -		4,220,707
1798 - - - - - -	17½	- - - - - -		5,007,624
1799 - - - - - -	14⅞	- - - - - -		4,723,945
1800 - - - - - -	15½	- - - - - -		6,582,231
1801 March Sale - - -	15 5/16	- - - - -		5,739,051
Septr Sale - - -	14⅛			
1802 March Sale - - -	13 5/16	- - - - -		6,654,529
Septr Sale - - -	11 3/8			
1803 March Sale - - -	11 1/16	- - - - -		6,471,511
Septr Sale - - -	9 1/16			
1804 March Sale - - -	9⅜	- - - - -		4,642,337
Septr Sale - - -	9⅞			
		lbs.		
1805 March Sale - - -	9 1/16	- 1,937,460	- -	3,475,274
Septr Sale - - -	8¼	- 1,537,814		
1806 March Sale - - -	None ſold.	- - - -	- -	1,276,137
Septr Sale - - -	7 3/16	- 1,276,137		
making on an average for the laſt 12 years - - -			-	5,044,961
from which deduct the average quantity imported by the Engliſh prior to 1793 - - - - - -			-	2,400,000
and the increaſe will be found to be - - - -			-	2,644,961

* The Company's Records ſhew that the Imports of Pepper, from 1736 to 1792, were on the average - - - - - - - - - - - - - lbs. 2,408,905.

† The quantity of Pepper ſold by the Dutch in 20 years, from 1770 to 1789, was on an average - - - - - - - - - - - - - - - 3,767,740.

In the Report made by the Commiſſioners appointed by the Directors of the Eaſt India Company in Holland, to inquire into the ſtate of the Dutch Company's concerns, dated July 4th, 1795, they eſtimated to ſell, per annum - - - 3,765,000.

‡ It appears alſo, from the Company's Records, that the quantity of Pepper cleared for home conſumption in the 15 years, from 1790 to 1804 inclusive, was on the average 704,000 lbs. per annum, which, taking the population of England and Scotland at 10 millions of ſouls, and allowing the reſt of Europe at 150 millions, gives in the like proportion the conſumption of Europe at - - - - - 10,560,000.

§ It appears by a Minute of the Governor of Bombay (J. Duncan, Eſq.) that the Pepper exported from the Port of Mahi, was about 4,000 candies, or 2,400,000 lbs. per annum.

ſo that, allowing the Portugueſe, Danes, and Swedes to have continued their Imports as uſual, it appears that out of the 3,700,000 lbs. imported by the Dutch and 2,200,000 lbs. by the French, making together, 5,900,000 lbs. the Engliſh have obtained 3,178,000 lbs. this leaves the remainder at 2,722,000 lbs. which, it is preſumed, is very far ſhort of the quantity that has found its way to the Continent in American bottoms.

It appears, for ſome years prior to the year 1801, the price of Pepper ſuffered no material depreſſion. In September Sale 1801 it was 14⅛*d.* In March 1802 it fell 2*d.* and in the September Sale of the ſame year it fell a further 2*d.* or near 18 per cent. which reduction was owing to an Import in Neutral Property, Privilege and Private Trade, of not leſs than 10,351 bags, or 3,081,800 lbs. in addition to the quantity ſold by the Company; which was only 3,573,729 lbs.

In the March Sale of 1803, as the quantity of Privilege and Private Trade did not much exceed 1,000 bags, the price remained nearly the ſame as at the preceding ſale; but there being another large quantity of Privilege in the September Sale of that year, of about 3,100 bags, the price became further reduced to 9$\frac{11}{16}$*d.*; from which it has not ſince recovered, although the quantity ſold in the year 1804 was ſhort of that of the preceding year by near two millions of pounds weight.

In the year 1805, the quantity was further reduced to 3,475,274 pounds, or only about one-half of what was ſold in the two preceding years, and in 1806 it has been further reduced to 1,276,137 pounds, or not above one-half of what was ſold on an average per annum in the laſt century, and the price has fallen to 7$\frac{3}{16}$*d.* or near 50 per cent. below the uſual and accuſtomed medium.

Thus in the courſe of three years, the price of Pepper has fallen from 14⅛*d.* to 7$\frac{3}{8}$*d.* or 6$\frac{3}{8}$*d.* per pound, which is a reduction nearly equal to 50 per cent. It is alſo to be further remarked, that there is at preſent in warehouſe ſold, but remaining in the buyer's hands, a quantity

equal to - - - - - - - - - - - - - -	24,000 Bags.
and the quantity unſold is - - - - - - - - - -	27,000
Total -	51,000

or upwards of 15½ millions of pounds weight, which is more than equal to three years conſumption, ſo that if 4½ millions are allowed for a year's conſumption, which ought always to remain upon hand to guard againſt exigencies, and a further 2 millions is eſtimated as ſufficient to remain in the buyers hand, it will be found that the remaining ſurplus is about the quantity which has been imported in Privilege and Private Trade in the laſt five years, and which has been the means of reducing this Trade to its preſent depreſſed ſtate.

The quantity of Pepper cleared for home conſumption in the laſt five years, was about 770,000 lbs. per annum.

The Exports to the Continent in the ſame period, were,

In 1800 - - - - - - - -	£. 6,937,646
1801 - - - - - - - -	2,794,826
1802 - - - - - - - -	6,118,460
1803 - - - - - - - -	3,863,115
1804 - - - - - - - -	2,098,635
1805 - - - - - - - -	1,543,924

SALTPETRE.

Saltpetre, though a conſiderable branch of the Company's Indian Inveſtments, is imported under ſpecial reſtrictions and regulations, the nature and tendency of which are expreſsly calculated to prevent its becoming a beneficial article of Commerce. As a commodity, that contributes eſſentially to the national defence, it has at all times claimed a large ſhare of Government's attention, and, for more than a century paſt, the Company have been under an immediate obligation to import and ſupply the Board of Ordnance with 500 tons annually for His Majeſty's ſervice, at given rates of price in times of Peace and War.

The principal expenditure of Saltpetre is in the manufacture of Gunpowder, of which it forms the main ingredient. The demand of courſe is in a great degree regulated by the courſe of political events, upon which it is impoſſible for human wiſdom to ſpeculate. Hence, in a commercial view, the extent of the required Import can never be aſcertained upon any fixed mercantile principle.

A retroſpective view of the ſtate of the Trade in this commodity for the laſt half century, nevertheleſs, affords ſufficient reaſon for concluding, that this is not one of the raw materials that is capable of being carried to an extent beyond the ability of the Company's capital to embrace, or that the Private Traders are likely to embark in, with any well-grounded proſpect of advantage.

In the year 1755, the quantity of Saltpetre offered for ſale was 14,747 Bags, the whole of 1755.
which, under the proſpect of a War with France, which took place early in 1756, was diſpoſed of.

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From 1756 to 1762, during the War, the quantity declared for sale was - Bags 99,657
The quantity sold was - - - - - - - - - - - 65,615
Declared more than sold - - - - - - - - - - 34,062

1756 to 1762 Seven Years of War.

Or on an average of each year, Declared - - - - - - Bags 14,240
Sold - - - - - - - - 9,374
Refused - - - - - - - 4,866

1763 to 1774 12 Years of Peace.

From 1763 to 1774, which was a period of Peace, the quantity declared was - Bags 399,264
The quantity sold was - - - - - - - - - - 271,439
Declared more than sold - - - - - - - - - Bags 127,825

Or on an average of each year, Declared - - - - - - Bags 33,272
Sold - - - - - - - - 22,620
Refused - - - - - - - 10,625

1775 to 1782 8 Years of War.

From 1775, when the disturbances with America commenced (which eventually produced a War with France, Spain, and Holland) to the year 1783—

The quantity Declared was - - - - - - Bags 178,891
Sold - - - - - - - - 120,154
Refused - - - - - - - 58,737

Or on an average of each year, Declared - - - - - - Bags 22,301
Sold - - - - - - - - 15,019
Refused - - - - - - - 7,342

During the greater part of this time, the putting-up price was £.4 the hundred weight. The offering of it in quantities beyond what the consumption required, had the effect of destroying all competition among the buyers; and it was almost uniformly disposed of at a single advance on the putting-up price.

Upon the restoration of Peace in 1783, the Company having a large stock of the article on hand, were desirous of trying whether it could be vended in additional quantities, by offering it at reduced rates; and in the course of the ensuing eight years it was lowered by degrees to £.1. 18*s.* the hundred weight. This in some degree produced the intended effect, as from 1783 to 1789, it appears,

The quantity Declared was - - - - - - - - Bags 308,400
Sold - - - - - - - - - - 226,247
Refused - - - - - - - - - 82,153
Or on an average per annum,
Declared - - - - - - - - Bags 44,058
Sold - - - - - - - - - - 32,321
Refused - - - - - - - - - 11,737

It still, however, uniformly sold at a single advance only upon the putting-up price.

In March Sale 1790, 30,000 Bags were declared, of which only 22,367 were sold. Soon after which, upon the prospect of a rupture with Spain, Government made a sudden and unexpected demand upon the Company for 2,500 tons, or equal to 40,000 Bags, being the annual supply for five years, which they had suffered to run in arrear. To meet this demand, the Company were under the necessity of reducing the quantity in the September Sale 1790 to 10,575 Bags; which, as the article had advanced in price from the preceding sale, was put up at £. 2. 5*s.* and so great was the competition for it, that the whole was disposed of at £. 2. 11*s.* 6*d.*

At the ensuing March Sale of 1791, 15,948 Bags were declared at £. 2. 5*s.* of which 14,339 Bags went off at £. 2. 5*s.* 6*d.* being a single advance upon the putting-up price.

About this juncture, from the disturbances that prevailed upon the Continent, and the unsettled state of the Provinces of Holland, the Manufacturers of this Country were possessed of orders from abroad for considerable supplies of Powder; and they wanted a larger quantity of Petre than the Company, consistently with their duty to the State, could furnish. They accordingly applied for and obtained a licence from the Lords of the Privy Council, to import a quantity of Petre from the Continent. They at the same time took occasion to represent to their Lordships, that the Company, by availing themselves of their monopoly, exacted prices for this raw material, that were highly injurious to them as Manufacturers. They also further observed, if the Company were required to furnish the commodity at prices equivalent to what it could be procured for upon the Continent, they should by their superior powers in workmanship be able to supplant the Dutch in the manufacture of Gunpowder, and thereby draw to this Country the whole of the continental demand. The plea, though fallacious, was too popular to be resisted; and in result an Act was passed, by which, from and after the 1st of September 1791, the Company are required to put up at each of their half-yearly sales such a quantity of Saltpetre as shall be equal to 5,000 Bags more than what shall appear to have been disposed of, upon an average of the four preceding sales, at a price of £.1. 11*s.* per Cwt. or £.31. per ton, in time of peace; or £. 2. per Cwt. or £. 40. in time of war or hostility. The Company are also required by the same Act to

supply

ſupply 500 tons annually for His Majeſty's ſervice, at the like ſpecified rates, and at the ſtipulated retraction of 5 inſtead of 15 per cent. as formerly; and it is further provided, if the Company ſhall fail in the performance of theſe conditions, His Majeſty in Council ſhall be empowered to licenſe the Importation of Salpetre to ſuch an extent from any place or country whatever.

It is true, that ſince the paſſing of this Act, Saltpetre has upon ſome occaſions been diſpoſed of in large quantities, and at other times at unprecedented high prices; but this has been altogether owing to contingent events and accidental cauſes, which, as has been before obſerved, are not applicable to any ſettled ſyſtem.

In the September Sale of 1791, the Company declared 16,060 Bags at the price required by the Act, of 31 ſhillings per cwt. but as the demand was great, it went off at the advanced price of £. 2. 5 s.

In March 1792, 20,871 Bags were declared, which, owing to the troubles on the Continent, were diſpoſed off at £. 2. 11. 6d. per cwt. and in the September Sale of the ſame year, 22,000 Bags ſold at £. 3. 8s. per cwt.

In the early part of the year 1793, from the critical ſtate of affairs in France, the Lords of the Privy Council, as a meaſure of political expediency, judged it proper to require, that the whole of the Company's ſtock of Saltpetre then on hand, ſhould be reſerved for His Majeſty's uſe. The Manufacturers complained of the inconveniency they ſuſtained by this embargo, and in a Memorial to the Privy Council prayed that the Trade in Saltpetre might be altogether laid open. Their Lordſhips did not think it proper to comply with this requeſt, but, willing to allow them every practicable relief, conſented to allow that the Company ſhould put up 3,000 Bags at the March Sale of 1793, to keep their works going, till the arrivals of the approaching Seaſon ſhould take place. This quantity was ſo little proportioned to the exiſting demand, and excited ſo much competition, that it went off at £. 5. 5s. 6d. per cwt.

In the September Sale of the ſame year, the Company were enabled to declare 22,100 Bags at the War price of 40 ſhillings, which had the effect of reducing the price to £. 2. 6s.

In March Sale 1794, a further quantity of 21,971 Bags was declared, which went off at £. 2. 9s. 6d.

In the month of July 1794, when the Company by their encreaſed Imports had accumulated a quantity ſufficient to keep their ſales regularly ſupplied, their warehouſes at Ratcliffe, and the whole of their ſtock of Petre contained therein, were unfortunately conſumed by fire.

At the September Sale of the ſame year, 8,190 Cwt. of Petre and rubbiſh, which had been dug from the ruins, were ſold for £. 2. 17s. 6d. per Cwt. At the ſame ſale alſo 8,245 bags, which had been received after the accident, ſold at an average of £. 6. 9s.

In the March and September Sales of 1795, owing to the non-arrival of the ſhipping of the Seaſon, ſome ſmall quantities of Petre, Dutch Property, and in Privilege, ſold at various prices, from £. 4. 13s. to £. 8. 7s. the hundred weight.

In the ten years from March Sale 1796 to September Sale 1805, incluſive, there have been ſold belonging to the Company, and in Privilege 542,853 Bags, at prices varying from £. 2. 2s. to £. 6. 17s. as the quantity offered was more or leſs ſuited to the exigency of the current demand.

RECAPITULATION.

Quantity ſold the year before the War of 1756	Bags	14,747
D° - on the average during the War from 1756 to 1762 per annum		9,374
D° - on the average during the Peace, from 1763 to 1774		22,620
D° - on the average during the War, from 1775 to 1782		15,019
D° - on the average during the Peace in 1783 to 1789, at reduced prices		32,324
D° - in the year 1790		32,942
Quantity ſold in the year 1791		30,399
1792		42,881
(The Embargo) 1793		25,100
(The Fire) 1794		38,404
1795		14,216
D° - in the years 1796 and 1805		542,853
	Bags	695,843
Average quantity ſold in the 15 years ſince the paſſing of the Act per annum		46,256
Which, allowing for 1,000 tons imported from the Continent in 1791 and 1792, gives the medium at	47,323	to which
Add for the ſupply to Government, 500 tons a year or	8,000	
And the conſumption will appear to have been	55,323	Bags per annum.

Thus

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Thus it is ſeen, that under the moſt extraordinary circumſtances that ever did or poſſibly ever will occur, the demand for Saltpetre is fully met with an Import of from 50 to 60,000 bags. This in point of Tonnage is equal to 4,000 tons.

In lading the Company's Indian Inveſtments, the articles of Piece Goods and Raw Silk, which compoſe in point of value near nine-tenths of each cargo, occupy a very ſmall portion of the rated Shipping Tonnage. Recourſe muſt, therefore, unavoidably be had to ſome ponderous articles of compact ſtowage, and little comparative value, to ſerve as a dead weight or counterpoize to the light and bulky part of the cargo, and to keep the amount within the limited ſum that is deemed ſufficient to riſk upon one bottom, ſay 12 or 13 lacks of rupees. Saltpetre is highly uſeful in this reſpect; and, as far as a demand can be found for it, will always claim a preference over any other commodity. The valuable articles of Piece Goods and Raw Silk ſeldom occupy more than from 200 to 300 tons of a ſhip's cargo. Allowing therefore, that only 14 ſhips are laden from Bengal and the Coaſt in each Seaſon, there will be required a quantity of dead weight of at leaſt 6,000 tons per annum, which is equal to near 100,000 bags of Saltpetre. It is evident, therefore, that the Company poſſeſs within themſelves the means of ſupplying this commodity to the utmoſt extent, for which a demand can ever be found.

SUGAR.

This is a commodity alſo of dead weight, which the Company have occaſionally imported, more with a view of filling up the ſpare Tonnage of their ſhipping, than under any well-grounded expectation of its yielding a mercantile profit. It is an article, the price of which is ſubject to great fluctuation. Upon ſome occaſions it has anſwered tolerably well; at other times, particularly during the War, it has failed, from its inability to bear the very heavy rates of an Indian war-freight. When there is ſpare Tonnage to be occupied, or the aid of dead weight is required to make up a cargo, it may relatively be found uſeful; but in an abſtract point of view, there is little proſpect of its becoming a regular and eſtabliſhed article of the Indian Trade.

It has been tried by individuals, and there is no reaſon to believe that it has yielded any other advantage but what has been afforded through the medium of freight.

INDIGO.

The demand of all Europe was lately eſtimated at three millions of pounds per annum. The conſumption of it cannot reaſonably be ſuppoſed to encreaſe rapidly, or at all in any great progreſſion; but ſuppoſing its maximum to be four millions of pounds weight per annum, Bengal can ſupply the whole; and the manner in which funds for the manufacture are obtained there, will inſure the conſignment of the far greater part of it directly to this Country. Moſt of the Manufacturers borrow money to carry on their works; and when the Indigo is to be ſhipped, draw bills on the conſignments. It is the direction of theſe conſignments to the Company's Sales that gives confidence in this buſineſs, and is the life of it. Thereby a regular fair Sale Account and payment of it are enſured; whereas, if the commodity were ſent to foreign parts, where the Manufacturer, who is no general Merchant, has probably neither connection, credit, nor concern, he could not, if it were ſafe for him to appear as a drawer of bills on foreign Countries, be ſure that his bills would be honoured, or his property brought in the beſt manner and time to ſale, or regularly accounted for. And the ſuperior certainty obtained in all theſe points, by conſigning to the India Houſe, muſt alſo make it the intereſt of the perſon advancing money on bills to prefer that mode. Thus it would generally be, if the Indigo buſineſs were carried on wholly by private credit and capital, but at this moment the Company, who have been ſo freely reflected upon for want of liberality towards private enterprize, and denied the credit to which they are entitled reſpecting this very article, which has been repeatedly ſupported by their funds, are again obliged to extend their aid to keep it from ſinking. Many of the Manufacturers were unable to go on; the Indian Agents, though they had derived great benefits from the trade in Indigo, could not aſſiſt them; and in conſequence of a general recommendation from the Court, Marquis Welleſley, in the year 1800, aſſigned out of the very ſmall allotment deſtined for the Inveſtment of that Seaſon, no leſs a ſum than 10 lacks of Sicca Rupees, to be advanced to the Manufacturers in the nature of a loan, re-payable from the proceeds of their Indigo in London.

The money advanced in the under-mentioned years, for the ſupport of the Indigo Trade by the Company, appears to have been,

In 1786	£.32,228
1787	67,003
1788	35,872
1789	50,932
1790	24,618
1791	19,464
1792	37,449
1793	110,389
1794	102,045
1795	137,148
1796 to 1799	11,226
1800	116,000
1801	70,000
1802	70,000
Total	£.884,734

COTTON.

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This commodity, as it was the firſt that gave birth to the views of the Private Traders, was the one alſo on which they profeſſed principally to rely for ſucceſs in extending the Trade with India. There is no article of Indian Commerce that has been leſs underſtood. At the period, when the Manufacturers of this Country were ſucceſsful in imitating the Calicoes and ordinary Muſlins of India, and were about to attempt the middling and finer aſſortments, they found that they could not by the aid of their machinery produce a fine thread without giving it ſo much twiſting as to render it harſh and wiry. The great point to be aimed at in ſpinning of thread, is to impart to it merely the degree of twiſt that ſhall be found ſufficient to give adheſion to the fibres. This effected, it cannot otherwiſe be too looſely ſpun. The Cotton Wool the Britiſh Manufacturers were in the habit of uſing, though ſufficiently well adapted to produce fine thread by finger ſpinning, wanted more length of ſtaple to ſuit it to the uſes of their machinery.

In their reſearches after Cotton that poſſeſſed this quality, they diſcovered a parcel at Oſtend which was ſuited to their purpoſes, and upon enquiry they learnt it was imported from the Eaſt Indies. Elated with this diſcovery, they judged that Cotton from India was all that was required to complete the object of their wiſhes. As a means of inducing the Lords of the Council the more readily to comply with their requeſt in reſtraining the Company's Imports of Piece Goods, they pointed out that the Company would be more than compenſated by the advantages that would ariſe by importing the raw material inſtead of the manufactured article.

In a Pamphlet which was printed and diſperſed all over the kingdom, the Manufacturers obſerved, that "ſince the late improvements have been made of ſpinning the fineſt Yarns "upon mule jennies, this Cotton (Indian) has been ſo eagerly ſought for, that the enormous "price of 5s. per pound has been given for ſome ſmall parcels imported from Oſtend; it is "called Ahmood Cotton; the fibre is very fine, but not a long ſtaple. The ſpecimens upon "which experiments have been made, fully prove that if ſuch Cotton can be imported by the "Eaſt India Company, it will always command a very high price, and meet a ready market, "to the extent of ſix millions of pounds, without interfering in the moſt diſtant degree with "the growths of the Weſt Indian Iſlands; as the ſoil and climate of thoſe Iſlands are not only "incapable of producing this ſpecies of Cotton to any profit, but the preſent conſumption, "excluſive of theſe ſix millions, extends to no leſs than nine millions of pounds more than is "raiſed in the Britiſh Colonies at preſent; for of 22 millions of Cotton now conſumed, "Great Britain pays at preſent upwards of £.1,200,000 ſterling to foreign Countries, a large "proportion of which will no doubt be transferred by degrees, and with great juſtice to the "Britiſh Iſlands.

"The fine Ahmood Cotton could have been purchaſed at Surat ſome years ago, at 90 "rupees per candy of 780 lbs. [ſhould be 784]; but as it is ſaid to have fluctuated ſince that "period, in the Eſtimate which is now to be made, it will be ſuppoſed to coſt £.180. which "is cent. per cent. on the former prices, and this partly on account of the Cotton being "garbled in the beſt manner."

"Upon this data the following Statement will ſhew the great probable advantage which "would reſult to the Eaſt India Company, by importing the raw material in preference "to manufactured goods.

"Let it be ſuppoſed that ſixteen ſhips properly conſtructed for the purpoſe, are ſelected "for this Trade, to commence with two or three ſhips, and to encreaſe by degrees as the "culture of this fine Cotton could be augmented.

"When this ſyſtem is carried into complete execution, the Statement will ſtand thus:

"Six millions of pounds of fine Ahmood Cotton, packed into 20,000 bales of 300 lbs. each, of clean well packed Cotton at 180 rupees per candy, or 8*d.* per lb. ſterling, reckoning each rupee at 2s. 6*d.* - - -	£.200,000
"Freight of 16 ſhips, each carrying 1,250 bales of 300 pounds each, being 375,000 lbs. of Cotton, or ſix millions in the whole, ſuppoſed to be liberally paid at 8*d.* per lb. on £.12,500 for each ſhip - - -	200,000
"Allowance to the Contractors at Surat, for repacking the Cotton into proper bales for good ſtowage, at 3 rupees per candy - - -	7,500
"Freight of 20,000 bales of Cotton from Surat to Bombay, at 2 rupees per bale - - - - - - - - - - - - -	5,000
"Expences of lading, houſing and reſhipping at Bombay for Europe, with other incidental charges, at 3 rupees per bale - - - - -	7,500
"Commiſſion to the Company's ſervants at 5 per cent. on the net coſt -	10,000
"Intereſt of Money advanced until in caſh at home, at 5 per cent. - -	10,000
"Expences on landing in England, with all other expences till ſold at 5 per cent. on the firſt coſt - - - - - - - - - -	10,000
"Total coſt of 20,000 bales of fine Ahmood Cotton in London, after making a liberal allowance for every article being equal to 1s. 6*d.* per lb.	450,000

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" It has been already ſtated, that this fine Ahmood Cotton has been ſold at 5*s.* per lb. But in this Eſtimate it ſhall be reduced to 3*s.* on which terms a contract could be made for any quantity at this moment.

" 20,000 bales, containing ſix millions of pounds, at 3*s.* per lb. - - £. 900,000

" Deduct from the groſs ſales the firſt coſt, freight and charges of the Cotton - - - - - - - - - - - - - 450,000

" Remains a profit of cent. per cent. - - - - - 450,000

" This muſt appear an immenſe object to the Company, for, admitting that the firſt " coſt extended to one ſhilling per pound at Surat, if the real fine Cotton can only be pro- " cured, the profit would ſtill greatly exceed what can be obtained on any other article of " Commerce."

Although the Directors of the Eaſt India Company were ſatisfied that the Manufacturers had conceived very erroneous ideas regarding India Cotton, from the knowledge they themſelves poſſeſſed of the commodity and its properties, as applicable to the manufacture of Piece Goods; yet ſo ſanguine were the Manufacturers in their opinions, that the Company, in compliance with the wiſhes of the Lords of the Council, conſented to import for their uſe a quantity upon trial, equal to half a million of pounds weight, which upon its arrival, though perfect in its quality, was found to be very different in its properties to what they had conceived of it; in fact, it was conſidered as the leaſt valuable of any Cotton in the market, and ſold uniformly at rates below every other deſcription. The real fact, with regard to the Cotton that was purchaſed on the Continent, which they denominated Indian Cotton, and judged that all the Cotton of India was of the like texture, was, that it was a parcel of a very ſuperior kind, raiſed on the Iſland of Bourbon, where the ſoil and climate is moſt peculiarly ſuited to its production: of which the whole produce of the Iſland does not, according to the information of Count Vaux, in his Hiſtory of the Mauritius, exceed 2,000 bales, nor is it capable of being cultivated in other parts of India, as, in all the trials that have been made, the article is uniformly found to degenerate. Relying on the aſſertions of the Manufacturers at home, the Merchants in India judged that there was a great opening for much ſucceſsful ſpeculation in Cotton, and we

* Mr. Geo. Smith.

cannot but bring to notice a propoſition that was made to the Bengal Government by a* Free Merchant, as early as December 1790, in which he offers to contract with the Company, to deliver them in London 20,000 Bales, or ſix millions of pounds weight, of Cotton, at 2*s.* 3*d.* the pound weight, to be laden at his own expence on Engliſh ſhips or Engliſh *India-built ſhips*, upon which he concluded that the Company would be gainers of 9*d.* per pound, or of £. 225,000. allowing it only to ſell at 3*s.* per pound; but this gentleman was ſo ſanguine as to believe that it would ſell for 3*s.* 6*d.* or 4*s.* per pound, by which theſe gains would be proportionably increaſed to upwards of half a million of pounds ſterling.

* Mr. Henchman.

Another gentleman,* in ſpeaking of the article of Cotton, and the advantages that would accrue by bringing the commodity from the Eaſt Indies, ſtates, that in the Eaſt Indies the Cultivator diſpoſes of it at not above 1½*d.* per pound avoirdupoiſe; while the Weſt Indian, under a different ſyſtem, cannot afford to ſell it on the ſpot for leſs than one ſhilling per pound. If this is calculated to impreſs on the public mind, that Cotton in a ſtate proper to be imported into this Country is to be obtained in India at ſuch prices, ſuch an aſſertion has a direct tendency to miſlead. The Writer might not perhaps be governed by any ſuch intentions, but if not he was but ſuperficially informed on the point upon which he has ſo poſitively committed himſelf—he ought to have known, that Cotton in the ſtate to which he refers as diſpoſed of by the Cultivator, is the Kopaſs or Cotton of the Country, in the ſtate in which it is gathered from the pod, in which ſtate ſmall parcels are purchaſed by the Weavers for their occaſional uſe; but that, to render this Cotton in a ſtate fit for the market, or in other words, *merchantable*, it has to be diveſted of the ſeed, which is on an average full three-fourths of its weight. In this ſtate it is termed *Rooee*. This advances the firſt coſt in a quadruple proportion, ſo that the Writer's 1½*d.* for the pound of Cotton is advanced to 6*d.* Cotton, like every other production of the ſoil, fluctuates in price in all parts of the world as the ſeaſons are more or leſs favourable to its growth. In Bengal it has been as low as ten rupees per maund, and as high as 25. It may perhaps be aſſumed in general at from 12 to 18. At Bombay it was many years ago as low as 88 Rupees per candy; but ſince the great demand for the China market, it has riſen from thence to 180, and perhaps it will hardly ever be obtained at leſs than 120 or 130. It is probable all charges included, freight excepted, it may be ſhipped at 6*d.* per pound. The price in this Country varies exceedingly in proportion as produce is found to bear to demand. An article that is ſubject to fluctuate from the extreme of cent. per cent. in India, and to experience a like variation in the ſelling price at home, can never become a ſtaple or permanent article of Trade; from that Country in 1784, an experimental Import on the Company's account, ſold at about 8½*d.* per lb. In 1790, the firſt parcel brought at the deſire of the manufacturers ſold for only 7¾*d.* in the enſuing year it produced 10½*d.*; between 1793 and 1797, ſome private Imports ſold at from 11¼*d.* to 1*s.* 8½*d.* In 1798-9 and 1800, the three great years of the Import, the fluctuation was from 1*s.* 11¼*d.* down to 11½*d.*; in 1801 it was 1*s.* 5¼*d.* and in 1802, 3, and 4, only from 9*d.* to 11⅜*d.* At the high prices which obtained from caſual circumſtances, it doubtleſs yielded ſome advantage; but in ordinary times, and under a regular ſyſtem, it can never be calculated upon as an advantageous article of Commerce.

DRUGS.

The articles which are uſually claſſed under the head of Drugs, ſuch as Rhubarb, Camphire, Caſſia, Lacks, Gums, &c. &c. have at all times been too trifling in extent, and too precarious in their iſſue, to attract any conſiderable ſhare of the Company's attention. They of courſe have formed the baſis of that portion of the Indian Trade, which from the earlieſt periods has been granted as an indulgence to the Commanders and Officers of the Company's freighted ſhipping, and which in fact thoſe perſons looked to as the principal ſource of reward for their profeſſional labours. The interference of the Merchants of India in the articles of this deſcription, having deſtroyed theſe chearing proſpects, they in general wiſely and prudently withdrew from a rivalſhip, againſt which they found themſelves incapable of making a ſtand. The Indian Traders, who have attempted to unite what is ſeldom practiſed, even in this great commercial Country, the character of Merchant and Ship Owner, in the eagerneſs of their zeal to ſecure employment for Indian-built Shipping, have been more anxious to find cargoes for their ſhipping than in ſeeking markets for their cargoes. Hence the Company's warehouſes, during the laſt three or four years, have been encumbered with immenſe quantities of Rhubarb, Caſſia Buds, Caſſia Lignea, Camphire, Sago, Shellack, Nux Vomica, Columbo Root, Turmeric, &c. &c. of which the quantities in many inſtances are equal to the conſumption of Europe for five or ſix years to come. The demand for theſe commodities for the home market is inconſiderable. They are chiefly imported for the ſupply of the Continent, which is at preſent overſtocked. We have good reaſon to believe, that Rhubarb, which was bought in by the original Proprietors at from four to five ſhillings the pound, is now ſelling at and under one ſhilling; Caſſia Lignea in like manner has fallen from £. 17. 10s. the hundred weight to £. 9; Caſſia Buds, from £. 22. to £. 8. 10s.; Camphire, which uſually ſold at £. 40 the hundred weight, will not now bring more than £. 22; and many other articles are in a ſimilar predicament. In ſhort, large quantities of Drugs are at this juncture ſelling at almoſt any prices that can be got for them, as the period for their Exportation, which has been repeatedly prolonged, will expire in April next, at which time, if they are not previouſly exported, they will be ſubject to the home conſumption duty, which, in many inſtances, is far beyond their values. It may be concluded therefore, that the Private Traders have not profited more by their ſpeculations in Drugs, than they have in the other articles of their Imports. In fact, they ſeem to have ſucceeded in nothing but giving a deep wound to the Company's commercial intereſts, which is not likely to be healed for many years to come, and in depriving a valuable claſs of the Company's naval ſervants of the fair and juſt emoluments of their ſtations.

April, 1806.

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APPENDIX

APPENDIX to the foregoing MEMOIR.

No. 1.

AMOUNT of IMPORTS into BENGAL from various Places, in the under-mentioned Periods:

	London.	Hamburgh.	Sundry Places via Serampore.	Lisbon.	Leghorn.	Cadiz.	America.	Various other Places.	TOTAL.
1795-6 -	22,73,163	6,57,431	7,70,136	10,24,943	- - -	- - -	8,43,118	57,80,080	113,48,871
1796-7 -	17,83,002	15,801	5,14,936	5,18,025	74,190	- - -	15,49,773	36,19,034	80,74,761
1797-8 -	15,34,219	1,66,411	85,303	6,94,320	- - -	- - -	10,40,108	33,11,012	68,31,373
1798-9 -	17,43,314	2,18,943	6,15,052	2,04,182	- - -	- - -	13,40,572	53,72,355	94,94,418
Total 4 Years. Sa Rs	73,33,698	10,58,586	19,85,427	24,41,470	74,190	- - -	47,73,571	180,28,481	357,49,423
1799-1800	*47,37,462	72,333	10,16,474	46,56,391	- - -	- - -	35,24,614	49,54,489	190,11,402
1800-1 -	*44,72,502	- - -	10,22,520	9,69,319	- - -	- - -	49,75,844	69,20,213	183,60,398
1801-2 -	*39,75,669	1,06,978	1,13,113	10,74,564	- - -	- - -	43,82,497	78,06,575	174,59,396
1802-3 -	*48,54,070	- - -	5,72,041	15,66,744	- - -	4,32,001	51,56,031	104,00,594	229,81,481
1803-4 -	*40,41,001	- - -	3,86,867	22,95,891	- - -	49,141	45,12,640	79,81,301	192,66,841
Total 5 Years. Sa Rs	221,30,343	1,79,311	31,11,015	105,62,909	- - -	4,81,142	225,51,626	380,63,172	970,79,518
1804-5 -	*37,32,165	—	—	—	—	—	—	—	—
1805-6 -	*44,97,877	- - -	7,96,481	22,43,119	- - -	- - -	60,67,910	- - -	238,70,414

	TOTAL Foreign Europe and America.	TOTAL London, Foreign Europe and America.
1795-6 -	32,95,628	55,68,791
1796-7 -	26,72,725	44,55,727
1797-8 -	19,86,142	35,20,361
1798-9 -	*23,78,749	41,22,063
Total 4 Years.	103,33,244	176,66,942

	TOTAL Foreign Europe and America.	TOTAL London, Foreign Europe and America.
1799-1800	*88,49,942	140,56,913
1800-1 -	*69,67,683	114,40,185
1801-2 -	*56,77,152	96,52,821
1802-3 -	*77,26,817	125,80,887
1803-4 -	*72,44,539	112,85,540
Total 5 Years. Sa Rs	368,86,003	590,16,346
1804-5 -	*66,69,253	—
1805-6 -	*99,36,765	—

Thoſe marked * are corrected from the Report 1805-6.

No. 2.

AMOUNT of EXPORTS from BENGAL to various Places, in the under-mentioned Periods.

	London.	Hamburgh.	Copenhagen.	Lisbon.	Leghorn.	Cadiz.	America.	Various other Places.	Total.
1795-6 -	84,03,800	17,37,342	8,13,832 *1,11,087	21,81,371	- - -	- - -	19,49,319	53,59,467	204,50,131
1796-7 -	50,79,310	6,19,973	17,73,511 *9,56,145	7,10,926	97,781	- - -	25,60,267	45,15,429	153,57,197
1797-8 -	69,71,529	2,15,968	3,56,572	12,85,595	- - -	- - -	20,25,602	42,64,943	151,20,209
1798-9 -	* 41,07,834	* 5,91,173	*1,11,087	*4,40,880	- - -	- - -	*11,89,542	74,83,597	* 139,24,113
Total 4 Years. Sa Rs	245,67,473	31,64,456	30,55,002	46,18,772	97,781	- - -	77,24,730	216,23,436	648,51,650
1799-1800	* 67,91,406	61,582	*9,56,155	*33,44,435	- - -	- - -	*37,85,937	107,75,300	* 257,14,805
1800-1 -	* 84,87,336	- - -	*7,14,825	*20,57,936	- - -	- - -	*61,06,733	107,16,986	* 280,83,816
1801-2 -	*131,97,420	- - -	* 2,955	*16,88,486	- - -	- - -	*45,65,828	120,09,824	314,64,513 * 312,33,107
1802-3 -	*111,45,261	- - -	*2,54,709	*26,59,588	- - -	*4,35,286	*48,18,897	171,35,918	364,99,209 * 349,32,170
1803-4 -	*108,18,545	- - -	*5,04,519	*24,66,343	- - -	* 20,810	*66,70,800	151,43,037	357,13,312 * 354,62,304
Total 5 Years. Sa Rs	504,39,968	* 61,582	24,39,453	122,16,788	- - -	4,56,096	260,80,703	657,81,065	1,574,75,655
1804-5 -	* 89,16,168	* 2,145	*12,36,964 Copenhagen Due.	*25,59,338	- - -	*4,93,134	*33,44,593	- - -	362,52,843 * 361,23,327
1805-6 -	* 60,99,065	* 1,57,902	*6,51,308	*13,96,343	- - -	- - -	*62,78,055	- - -	* 373,95,877

	Total Foreign Europe and America.	Total London, Foreign Europe, and America.
1795-6 -	66,81,864	150,90,664
1796-7 -	57,62,458	108,41,768
1797-8 -	38,83,737	108,55,266
1798-9 -	* 23,32,682	64,40,516
Total 4 Years Sa Rs	186,60,741	432,28,214

	Total Foreign Europe and America.	Total London, Foreign Europe and America.
1799-1800	* 80,48,059	149,39,505
1800-1 -	* 88,79,494	173,66,830
1801-2 -	* 62,57,269	194,54,689
1802-3 -	* 81,68,480	193,63,291
1803-4 -	* 96,62,472	205,70,275
Total 5 Years Sa Rs	412,64,622	916,94,590
1804-5 -	76,36,174	
1805-6 -	84,83,608	

Thoſe marked * are corrected from the Report 1805-6.

No. 3.

VALUE of each Defcription of GOODS Imported into BENGAL, in the under-mentioned Periods.

		Woollens.	Metals.	Articles for Manufacture and Ship-building.	Cloths and Stationary.	Stores and Provisions.	Liquors.	Articles for Internal Trade.	Sundries.	Sundries for Re-exportation.	Total Merchandize.	Treasure.	Total Merchandize and Treasure.
1795-6		- - -	10,92,974	6,79,045	12,22,372	4,53,377	15,93,788	2,23,365	8,20,108	3,92,790	64,77,819	48,71,052	113,48,871
1796-7		78,808	7,69,490	4,77,756	10,68,990	89,483	10,07,857	4,68,626	4,94,056	8,91,966	53,47,032	27,27,729	80,74,761
1797-8		58,934	5,88,882	4,94,834	8,37,150	25,477	7,30,509	3,40,282	1,81,060	6,60,651	39,17,779	29,13,594	68,31,373
1798-9		1,02,676	9,87,934	7,02,892	10,32,874	1,75,802	8,43,638	10,30,191	5,38,624	6,90,724	61,12,355	33,82,063	94,94,418
Total 4 Years	S'R	2,47,418	34,39,280	23,54,527	41,61,386	7,44,139	41,75,792	20,62,464	20,33,848	26,36,131	218,54,985	138,94,438	357,49,423
1799-1800		1,32,352	11,16,422	8,42,448	16,57,669	3,62,177	13,66,621	16,42,006	7,94,525	4,50,492	83,64,802	106,46,600	190,11,402
1800-1											110,02,768	73,57,630	183,60,398
1801-2		Not distinguished		- - -	- - -	- - -	- - -	- - -	- - -	- - -	101,94,449	72,64,947	174,59,396
1802-3											112,40,625	117,40,856	229,81,481
1803-4											87,36,197	105,30,644	192,66,841
Total 5 Years	S'R	1,32,352	11,16,422	8,42,448	16,57,669	3,62,177	13,66,621	16,42,006	7,94,525	4,50,492	495,38,841	475,40,677	970,79,518
1804-5		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	90,14,957	115,84,959	205,99,916
1805-6		- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	109,30,799	129,39,615	238,70,414

No. 4.

VALUE of each Description of GOODS Exported from BENGAL, in the under-mentioned Periods.

		Piece Goods.	Indigo.	Sugar.	Raw Silk.	Grain.	Bengal Rum.	Opium.	Cotton.	Treasure.	Sundry Articles.	Imports Re-exported.	Total.
1795-6		94,83,284	62,51,424	8,20,186	5,81,183	9,11,365	- - -	13,08,360	1,47,211	- - -	5,49,062	3,98,056	204,50,131
1796-7		74,26,752	32,33,797	11,57,715	3,40,975	8,87,630	- - -	13,31,255	1,38,870	- - -	3,55,018	4,85,185	153,57,197
1797-8		57,48,617	54,59,844	8,46,752	6,12,253	5,57,401	39,480	10,77,961	1,07,711	- - -	3,91,172	2,79,018	151,20,209
1798-9		*57,74,057	*23,79,629	*14,01,646	6,67,300	*8,79,713	*49,185	*12,55,579	*4,27,053	- - -	*6,37,467	*4,52,484	*139,24,113
Total 4 Years	S'R	284,32,710	173,24,694	42,26,299	22,01,711	32,36,109	88,665	49,73,155	8,20,845	- - -	19,32,719	16,14,743	648,51,650
1799-1800		*20,01,199	*35,53,949	*23,89,691	*14,33,751	*12,49,274	*1,28,366	*28,80,593	- - -	- - -	9,42,599	*11,35,383	*257,14,805
1800-1		*41,67,106	*39,88,293	*10,00,099	*10,51,957	*14,21,940	*68,864	*34,52,432	- - -	- - -	10,40,059	*18,93,066	*280,83,816
1801-2		165,91,309	*38,48,139	*12,01,798	*13,65,882	*22,59,618	*1,29,943	*27,51,515	- - -	2,31,406	11,17,435	*19,67,068	314,64,513
1802-3		*185,94,676	*29,73,754	*10,81,544	*16,38,467	*25,44,676	*1,23,766	*39,43,951	- - -	15,67,039	18,79,165	*21,52,171	*312,33,107
1803-4		*161,69,478	*44,69,930	*10,71,366	*19,10,398	*32,67,196	*20,987	*41,88,225	*23,13,185	2,51,008	9,18,685	*11,32,854	364,99,209
Total 5 Years	S'R	775,23,678	188,34,065	67,44,498	74,00,455	107,42,704	4,71,926	172,17,116	23,13,185	20,49,453	58,97,943	82,80,542	*349,32,170
1804-5		110,85,509	64,77,041	18,20,446	33,82,000	28,89,913	95,328	64,12,283	19,41,507	1,29,516	- - -	9,68,497	1,574,75,655
1805-6		118,49,670	52,21,609	33,24,168	30,86,491	24,60,716	1,38,153	58,66,888	30,44,544	- - -	- - -	7,10,405	362,52,843
													361,23,327
													373,95,077

Thoſe marked * are corrected from the Report 1805-6.

No. 5.

VALUE of GOODS Imported into BENGAL from LONDON.

	Woollens.	Metals.	Articles for Manufacture and Ship-building.	Glass and Stationery.	Stores and Provisions.	Liquors.	Articles for Internal Trade.	Sundries.	Sundries for Re-exportation.	Total Merchandize.	Treasure.	Total Merchandize and Treasure.
1795-6	- -	95,978	1,56,207	7,05,594	1,37,769	6,96,077	- -	- -	- -	17,91,625	4,81,538	22,73,163
1796-7	51,164	1,71,673	93,828	6,53,493	33,678	4,97,189	2,470	45,316	1,095	15,49,906	2,33,096	17,83,002
1797-8	58,934	48,603	86,679	6,27,133	11,140	3,52,584	- -	2,970	- -	11,88,043	3,46,176	15,34,219
1798-9	57,849	21,394	30,730	5,54,855	7,069	3,41,208	- -	- -	- -	*10,13,105	*7,30,209	*17,43,314
Total 4 Years S^a R^s	1,67,947	3,37,648	3,67,444	25,41,075	1,89,656	18,87,058	2,470	48,286	1,095	55,42,679	17,91,019	73,33,698
1799-1800	1,29,395	2,52,228	2,14,553	14,57,739	2,57,888	6,22,155	55,671	1,61,067	- -	31,50,696	16,36,405	47,87,101
										*31,82,600	*15,54,862	*47,37,462
1800-1										*40,98,360	*3,74,142	*44,72,502
1801-2	Not distinguished		- -	- -	- -	- -	- -	- -	- -	*36,51,650	*3,24,019	*39,75,669
1802-3										*35,90,683	*12,63,387	*48,54,070
1803-4										*30,55,400	*9,85,601	*40,41,001
Total 5 Years S^a R^s	- -	- -	- -	- -	- -	- -	- -	- -	- -	175,46,789	45,83,554	221,30,343
1804-5	- -	- -	- -	- -	- -	- -	- -	- -	- -	*29 34,485	*7,97,680	*37,32,165
1805-6	- -	- -	- -	- -	- -	- -	- -	- -	- -	*36,28,301	*8,69,576	*44,97,877

Foreign Europe and America.

	Merchandize.	Treasure.
1798-9 - - - -	8,54,611	15,24,138
1799-1800 - - -	12,01,832	76,48,110
* 1800-1 - - - -	16,10,772	53,56,911
1801-2 - - - -	9,85,972	46,91,180
1802-3 - - - -	12,91,260	64,35,537
1803-4 - - - -	9,44,087	63,00,452
1804-5 - - - -	12,63,442	54,05,811
1805-6 - - - -	17,36,069	74,00,696

Those marked * are corrected from the Report 1805-6.

No. 6.

VALUE of GOODS Exported from BENGAL to LONDON.

	Piece Goods.	Indigo.	Sugar.	Raw Silk.	Grain.	Bengal Rum.	Cotton.	Sundry Articles.	Imports re-exported.	TOTAL.
1795-6 -	14,91,416	61,44,186	3,05,051	16,039	- - -	15,846	111,384	2,2,521	1,04,357	84,08,800
1796-7 -	12,94,222	30,56,592	4,77,000	12,471	- - -	- - -	55,223	47,011	1,36,791	50,79,310
1797-8 -	11,87,710	53,73,861	1,82,650	- - -	- - -	- - -	58,804	62,851	1,05,653	69,71,529
1798-9 -	*8,85,058	*23,71,941	*3,75,999	* 4,800	- - -	* 2,275	*284,808	120,839 * 105,647	* 62,114	*41,07,834
Total 4 Years Sa Rs	48,58,406	169,46,580	13,40,700	33,310	- - -	18,121	510,219	451,222	4,08,915	245,67,473
1799-1800	*15,23,479	*35,28,416	*6,98,667	*4,20,598	- - -	*23,611	- - -	*377,600	*2,19,035	*67,91,406
1800-1 -	*30,97,165	*39,84,744	*1,19,406	*1,26,400	*1,48,370	- - -	- - -	*536,801	*4,74,450	*84,87,336
1801-2 -	*66,68,290	*37,71,407	*2,17,899	*1,70,906	*7,52,852	*58,092	- - -	*654,884	*11,03,090	*131,97,420
1802-3 -	*64,70,203	*27,79,100	*2,30,727	*2,95,050	*33,166	* 4,802	- - -	*403,292	*9,28,921	*111,45,261
1803-4 -	*48,72,016	*42,29,921	* 672	*9,56,444	* 4,010	- - -	*106,207	*227,253	*4,22,022	108,18,545
Total 5 Years Sa Rs	22,431,153	182,93,588	12,67,371	19,69,398	9,38,398	86,505	106,207	21,99,830	31,47,518	504,39,968
1804-5 -	*12,28,637	*60,28,524	* 116	*12,23,363	- - -	- - -	*26,859	*1,52,905	*2,55,764	*89,16,168
1805-6 -	*3,31,582	*45,23,124	* 54,478	*7,87,106	- - -	- - -	*118,912	*66,313	*2,17,550	*60,99,065

To FOREIGN EUROPE and AMERICA.

1798-9 - - - - -	23,32,682
1799-1800 - - - -	80,48,059
1800-1 - - - - -	88,79,494
1801-2 - - - - -	62,57,269
1802-3 - - - - -	81,68,480
1803-4 - - - - -	96,62,472
1804-5 - - - - -	76,36,174
1805-6 - - - - -	84,83,608

Thoſe marked * are corrected from the Report 1805-6.

No. 7.

VALUE of GOODS Imported into BENGAL from HAMBURGH.

	Woollens.	Metals.	Articles for Manufacture and Ship-building.	Glafs and Stationery.	Stores and Provifions.	L'quors.	Sundries.	Total Merchandize.	Treafure.	Total Merchandize and Treafure.
1795-6 -	- - -	35,879	37,366	3,23,097	30,490	1,80,137	- - -	6,06,969	50,462	6,57,431
1796-7 -	- - -	3,484	4,205	239	- - -	1,410	6,463 Indigo	15,801	- - -	15,801
1797-8 -	- - -	24,693	15,750	16,076	- - -	67,717	800	1,25,036	41,375	1,66,411
1798-9 -	3,376	88,507	17,803	38,976	3,304	36,078	4,700	1,92,744	26,199	2,18,943
Total 4 Years -	3,376	1,52,563	75,124	3,78,388	33,794	2,85,342	11,963	9,40,550	1,18,036	10,58,586
1799-1800	- - -	11,172	8,468	105	1,427	51,161	- - -	72,333	- - -	72,333
1800-1 -	—	—	—	—	—	—	—	—	—	—
1801-2 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	1,06,978	- - -	1,06,978
1802-3 -	—	—	—	—	—	—	—	—	—	—
1803-4 -	—	—	—	—	—	—	—	—	—	—
Total 5 Years -	- - -	11,172	8,468	105	1,427	51,161	- - -	1,79,311	- - -	1,79,311
1804-5 -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,018	1,90,275	1,92,293
1805-6 -	—	—	—	—	—	—	—	—	—	—

No. 8.

VALUE of GOODS Exported from BENGAL to HAMBURGH.

	Piece Goods.	Indigo.	Sugar.	Bengal Rum.	Cotton.	Sundry Articles.	Imports Re-exported.	Total.
1795-6 -	13,57,336	1,03,212	1,77,931	- -	28,896	48,868	21,099	17,37,342
1796-7 -	4,35,746	10,700	89,580	- -	27,730	33,257	22,960	6,19,973
1797-8 -	99,686	33,743	43,602	1,155	2,556	32,299	2,927	2,15,968
1798-9 -	3,30,138	4,830	1,84,864	- -	52,683	2,888	16,770	5,91,173
Total 5 Years. S^a R	22,22,906	1,52,485	4,95,977	1,155	1,11,865	1,17,312	63,756	31,64,456
1799-1800	20,305	- - -	23,502	- -	- - -	975	16,800	61,582
1800-1 -	—	—	—	—	—	—	—	—
1801-2 -	—	—	—	—	—	—	—	—
1802-3 -	—	—	—	—	—	—	—	—
1803-4 -	—	—	—	—	—	—	—	—
Total 5 Years. S^a R	20,305	- - -	25,502	- -	- - -	975	16,800	61,582
1804-5 -	- - -	- - -	2,145	- -	- - -	- - -	- - -	2,145
1805-6 -	45,430	28,835	54,804	- -	- - -	- - -	15,199	1,57,902

No. 9.

VALUE of GOODS Imported into BENGAL from DENMARK.

	Woollens.	Metals.	Articles for Manufacture and Ship-building.	Glass and Stationery.	Stores and Provisions.	Liquors.	Articles for Internal Trade.	Sundries.	Total Merchandize.	Treasure.	Total Merchandize and Treasure.
1795 6 -	- -	1,29,432	1,08,733	1,20,167	6,498	3,75,956	6,880	- -	7,47,666	22,470	7,70,136
1796-7 -	24,847	1,00,805	37,164	1,98,764	11,295	1,38,126	3,239	696	5,14,936	- -	5,14,936
1797-8 -	- -	- -	393	1,429	297	16,941	- -	- -	19,060	66,243	85,303
1798-9 -	19,515	71,935	29,054	31,886	421	2,22,728	2,534	- -	3,78,073	2,36,979	6,15,052
Total 4 Years. S^a R	44,362	3,02,172	1,75,344	3,52,246	18,511	7,53,751	12,653	696	16,59,735	3,25,692	19,85,427
1799-1800	458	1,57,006	1,24,825	22,764	3,804	1,48,545	22,944	26,730	5,07,076	5,09,398	10,16,474
1800 1 -	- -	- -	- -	- -	- -	- -	- -	- -	4,46,806	5,75,714	10,22,520
1801-2 -	- -	- -	- -	- -	- -	- -	- -	- -	1,13,113	- -	1,13,113
1802-3 -	- -	- -	- -	- -	- -	- -	- -	- -	3,38,941	2,33,100	5,72,041
1803-4 -	- -	- -	- -	- -	- -	- -	- -	- -	3,17,372	69,495	3,86,867
Total 5 Years. S^a R	458	1,57,006	1,24,825	22,764	3,804	1,48,545	22,944	26,730	17,23,308	13,87,707	31,11,015
1804-5 -	- -	- -	- -	- -	- -	- -	- -	- -	3,93,748	1,58,244	5,51,992
1805-6 -	- -	- -	- -	- -	- -	- -	- -	- -	1,87,647	6,08,834	7,96,481

No. 10.

VALUE of GOODS Exported from BENGAL via SERAMPORE.

	Piece Goods.	Indigo.	Sugar.	Grain.	Bengal Rum.	Opium.	Cotton.	Treasure.	Sundry Articles.	Imports re-exported.	Total.
1795-6 -	7,00,542	4,026	90,642	- -	- -	- -	6,804	- -	9,657	2,161	8,13,832
1796-7 -	13,69,242	1,43,520	2,02,680	2,000	- -	- -	31,602	- -	16,602	7,865	17,73,511
1797-8 -	2,64,920	48,800	7,098	4,541	- -	- -	7,160	- -	18,098	5,955	3,56,572
1798 9 -	26,412	-	30,533	- -	- -	- -	39,731	- -	9,597	4,814	1,11,087
Total 4 Years. S^a R	23,61,116	1,96,346	3,30,953	6,541	- -	- -	85,297	- -	53,954	20,795	30,55,002
1799-1800	7,15,116	- -	1,10,451	- -	333	- -	- -	- -	14,931	1,15,314	9,56,145
1800-1 -	4,71,003	110	40,032	6,400	5,219	15,430	- -	- -	23,748	1,52,883	7,14,825
1801-2 -	2,772	- -	- -	- -	- -	- -	- -	- -	6	177	2,955
1802-3 -	2,54,709	- -	- -	- -	- -	- -	- -	6,300	- -	- -	2,61,009
1803-4 -	5,04,419	- -	- -	- -	- -	- -	- -	- -	- -	100	5,04,519
Total 5 Years. S^a R	19,48,019	110	1,50,483	6,400	5,552	15,430	- -	6,300	38,685	2,68,474	24,39,453
1804-5 -	12,36,964	Vide an Explanation in Rep. Ext. Com. 1805-6, respecting via Serampore; it is here corrected, to Copenhagen direct.							- -	- -	12,36,964
1805-6 -	3,37,632								3,13,676	- -	6,51,308

No. 11.

VALUE of GOODS Imported into BENGAL from LISBON, including MADEIRA and TENERIFFE.

	Metals.	Glass and Stationery.	Stores and Provisions.	Liquors.	Articles for Internal Trade.	Sundries.	Total Merchandize.	Treasure.	Total Merchandize and Treasure.
1795-6 - -	- -	- -	- -	1,83,998	4,300	- -	1,88,298	8,36,645	10,24,943
1796-7 - -	- -	- -	- -	66,000	- -	6,855	72,855	4,45,170	5,18,025
1797-8 - -	1,376	550	4,908	52,615	- -	- -	59 449	6,34,871	6 94,320
1798-9 - -	- -	82	104	5,996	6,300	- -	12,482	1,91,700	2,04,182
Total 4 Years } Sa Rs	1,376	632	5,012	3,08,609	10,600	6,855	3,33,084	21,08,386	24,41,470
1799-1800 - -	3,209	3,616	- -	55,698	- -	953	63,476	45,92,915	46,56,391
1800-1 - -	- -	- -	- -	- -	- -	- -	2,63,989	7,05,330	9,69,319
1801-2 - -	- -	- -	- -	- -	- -	- -	97,555	9,77,009	10,74,564
1802-3 - -	- -	- -	- -	- -	- -	- -	5,26,035	10,40,709	15,66,744
1803-4 - -	- -	- -	- -	- -	- -	- -	3,39,407	19,56,484	22,95,891
Total 5 Years } Sa Rs	3,209	3,616	- -	55,698	- -	953	12,90,462	92,72,447	105,62,909
1804-5 - -	- -	- -	- -	- -	- -	- -	4,12,994	11,20,061	15,33,055
1805-6 - -	- -	- -	- -	- -	- -	- -	4,29,263	18,13,856	22,43,119

No. 12.

VALUE of GOODS Exported from BENGAL to LISBON.

	Piece Goods.	Indigo.	Sugar.	Grain.	Opium.	Sundries.	Imports Re-exported.	Total.
1795-6 - -	21,76,347	- - -	- - -	- - -	2,350	616	2,058	21,81,371
1796-7 - -	7,08,926	- - -	- - -	2,000	- -	- - -	- - -	7,10,926
1797-8 - -	12,45,709	- - -	- - -	2,400	- -	723	36,763	12,85,595
1798-9 - -	4,31,913	- - -	- - -	- - -	- -	- - -	8,967	4,40,880
Total 4 Years } Sa Rs	45,62,895	- - -	- - -	4,400	2,350	1,339	47,788	46,18,772
1799-1800 - -	32,83,185	- -	- - -	- - -	- -	669	60,581	33,44,435
1800-1 - -	20,07,638	- - -	- - -	- - -	- -	3,188	47,110	20,57,936
1801-2 - -	16,36,823	- - -	- - -	4,000	- -	187	47,476	16,88,486
1802-3 - -	24,33,092	27,543	2,822	8,220	- -	62,439	1,25,472	26,59,588
1803-4 - -	24,55,918	- - -	- - -	8,800	- -	- - -	1,625	24,66,343
Total 5 Years } Sa Rs	118,16,656	27,543	2,822	21,020	- -	66,483	2,82,264	122,16,788
1804-5 - -	24,53,029	- - -	Silk. 17,000	12,348	- -	1,272	75,689	25,59,338
1805-6 - -	12,43,353	1,52,227	- - -	18,000	- -	95	12,668	13,96,343

No. 13.

VALUE of GOODS Imported into BENGAL from CADIZ.

	Merchandize.	Treasure.	Total Merchandize and Treasure.
1795-6 - - -	—	—	—
1796-7 - - -	—	—	—
1797-8 - - -	—	—	—
1798-9 - - -	—	—	—
1799-1800 - - -	—	—	—
1800-1 - - -	—	—	—
1801-2 - - -	—	—	—
1802-3 - - -	2,341	4,29,660	4,32,001
1803-4 - - -	37,801	11,340	49,141
	40,142	4,41,000	4,81,142
1804-5 - - -	23,546	4,45,050	4,68,596

No. 14.

VALUE of GOODS Exported from BENGAL to CADIZ.

	Piece Goods.	Sundry Articles.	Imports Re-exported.	Total.
1795-6 - - -	—	—	—	—
1796-7 - - -	—	—	—	—
1797-8 - - -	—	—	—	—
1798-9 - - -	—	—	—	—
1799-1800 - - -	—	—	—	—
1800-1 - - -	—	—	—	—
1801-2 - - -	—	—	—	—
1802-3 - - -	3,75,782	27,278	32,226	4,35,286
1803-4 - - -	20,810	—	—	20,810
	3,96,592	27,278	32,226	4,56,096
1804-5 - - -	4,83,107	Sugar, 434 Silk, 3,991 Sunds. 5,602	- - -	4,93,134
1805-6 - - -	—	—	—	—

No. 15.

VALUE of GOODS Imported into BENGAL from AMERICA.

	Woollens.	Metals.	Articles for Manufacture and Shipbuilding.	Glass, and Stationery.	Stores and Provisions.	Liquors.	Articles for Internal Trade.	Sundries.	Sundries for Re-exportation.	Total Merchandize.	Treasure.	Total Merchandize and Treasure.
1795-6 -	- -	94,586	76,530	25,334	2,440	1,53,970	1,910	- -	- -	3,54,770	4,88,348	8,43,118
1796-7 -	391	65,731	49,238	26,194	24,076	2,46,196	61	4,626	24,876	4,41,389	11,08,384	15,49,773
1797-8 -	- -	23,566	21,312	27,045	740	2,33,627	- -	- -	22,607	3,28,897	7,11,211	10,40,108
1798-9 -	5,965	30,827	24,652	3,266	4,647	2,01,955	- -	- -	- -	2,71,312	10,69,260	13,40,572
Total 4 Years. Sa Rs	6,356	2,14,710	1,71,732	81,839	31,903	8,35,748	1,971	4,626	47,483	13,96,368	33,77,203	47,73,571
1799-1800	2,499	28,398	32,885	61,899	6,829	4,08,629	424	17,254	- -	5,58,817	29,65,797	35,24,614
1800-1 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	8,99,977	40,75,867	49,75,844
1801-2 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	6,68,326	37,14,171	43,82,497
1802-3 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,23,943	47,32,088	51,56,031
1803-4 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,49,507	42,63,133	45,12,640
Total 5 Years. Sa Rs	2,499	28,398	32,885	61,889	6,829	4,08,629	424	17,254	- -	28,00,570	197,51,056	225,51,626
1804-5 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,31,136	34,92,181	39,23,317
1805-6 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	10,89,904	49,78,006	60,67,910

No. 16.

VALUE of GOODS Exported from BENGAL to AMERICA.

	Piece Goods.	Indigo.	Sugar.	Raw Silk.	Grain.	Bengal Rum.	Opium.	Cotton.	Treasure.	Sundries.	Imports re-exported.	Total.
1795-6 -	17,47,486	- -	1,26,171	- -	720	- -	- -	127	- -	18,486	56,329	19,49,319
1796-7 -	20,77,886	50	3,34,248	- -	- -	- -	- -	23,035	- -	57,683	67,365	25,60,267
1797-8 -	14,38,667	- -	5,19,833	- -	- -	17,632	1,079	7,850	- -	38,680	1,861	20,25,602
1798-9 -	8,39,459	- -	1,70,860	- -	- -	- -	- -	27,555	- -	1,19,571	41,097	11,89,542
Total 4 Years Sa Rs	60,94,498	50	11,51,112	- -	720	17,632	1,079	58,567	- -	2,34,420	1,66,652	77,24,730
1799-1800	28,44,333	- -	6,59,340	- -	- -	612	- -	- -	- -	1,20,880	1,60,772	37,85,937
1800-1 -	52,36,364	- -	5,50,513	- -	5,300	165	- -	- -	- -	30,174	2,84,217	61,06,733
1801-2 -	41,52,244	- -	3,10,379	- -	4,000	94	- -	- -	- -	27,902	71,209	45,65,828
1802-3 -	40,21,942	66,256	5,04,544	- -	25,004	- -	- -	- -	43,250	98,823	1,02,328	48,62,147
1803-4 -	54,50,835	33,716	8,53,313	3,812	3,000	- -	- -	36,302	89,258	1,39,787	1,50,035	67,60,058
Total 5 Years Sa Rs	217,05,718	99,972	28,78,089	3,812	37,304	871	- -	36,302	1,32,508	4,17,566	7,68,561	260,80,703
1804-5 -	24,89,599	77,386	653,332	448	- -	- -	23,555	17,530	- -	- -	14,021	33,44,593
1805-6 -	47,63,132	2,13,890	11,69,261	- -	- -	- -	- -	48,592	- -	- -	14,256	62,78,055

No. 17.

VALUE of the MERCHANDIZE and TREASURE Imported into the Settlements of INDIA in the year 1802-3.

From	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL OF INDIA.		
	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
London	35,90,683	12,63,387	48,54,070	13,21,077	5,71,171	18,92,248	15,00,969	3,00,945	18,01,914	64,12,729	21,35,503	85,48,232
Denmark	3,38,941	2,33,100	5,72,041	66,853	- - -	66,853	46,376	78,075	1,24,451	4,52,170	3,11,175	7,63,345
France	- - -	- - -	- - -	27,050	14,495	41,545	- - -	- - -	- - -	27,050	14,495	41,545
Hamburgh	- - -	- - -	- - -	1,38,031	- - -	1,38,031	- - -	- - -	- - -	1,38,031	- - -	1,38,031
Leghorn	- - -	- - -	- - -	23,484	- - -	23,484	- - -	- - -	- - -	23,484	- - -	23,484
Lisbon	5,26,035	10,40,709	15,66,744	699	3,12,315	3,13,014	65,605	1,03,675	1,69,278	5,92,339	14,56,697	20,49,036
Madeira & Teneriffe	- - -	- - -	- - -	2,96,620	- - -	2,96,620	- - -	- - -	- - -	2,96,620	- - -	2,96,620
Cadiz	2,341	4,29,660	4,32,001	- - -	- - -	- - -	- - -	- - -	- - -	2,341	4,29,660	4,32,001
America	4,23,943	47,32,088	51,56,031	21,034	3,23,375	3,44,409	- - -	- - -	- - -	4,44,977	50,55,463	55,00,440
TOTAL London, Foreign Europe & America.	48,81,943	76,98,944	125,80,887	18,94,848	12,21,356	31,16,204	16,12,950	4,82,693	20,95,643	83,89,741	94,02,993	177,92,734

No. 18.

VALUE of the MERCHANDIZE and TREASURE Exported from the Settlements of INDIA in the year 1802-3.

To	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL OF INDIA.		
	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
London	111,45,261	- -	111,45,261	15,81,779	992	15,82,771	6,14,237	- -	6,14,237	133,41,277	992	133,42,269
Denmark	2,54,709	6,300	2,61,009	- - -	- -	- - -	81,516	- -	81,516	3,36,225	6,300	3,42,525
France	- - -	- - -	- - -	11,320	- -	11,320	- - -	- -	- - -	11,320	- -	11,320
Hamburgh	- - -	- - -	- - -	3,27,713	- -	3,27,713	- - -	- -	- - -	3,27,713	- -	3,27,713
Leghorn	—	—	—	—	—	—	—	—	—	—	—	—
Lisbon	26,59,588	- -	26,59,588	10	- -	10	2,34,146	- -	2,34,146	28,93,744	- -	28,93,744
Madeira & Teneriffe	—	—	—	—	—	—	—	—	—	—	—	—
Cadiz	4,35,286	- -	4,35,286	- - -	- -	- - -	- - -	- -	- - -	4,35,286	- -	4,35,286
America	48,18,897	43,250	48,62,147	1,61,420	- -	1,61,420	1,78,332	- -	1,78,332	51,58,649	43,250	52,01,899
TOTAL London, Foreign Europe & America.	193,13,741	49,550	193,63,291	20,82,242	992	20,83,234	11,08,231	- -	11,08,231	225,04,214	50,542	225,54,756

No. 19.

VALUE of the MERCHANDIZE and TREASURE Imported into the SETTLEMENTS of INDIA in the year 1803-4.

	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL of INDIA.		
From	Merchandize	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
London -	30,55,400	9,85,601	40,41,001	10,35,493	11,97,498	22,32,991						
Denmark -	3,17,372	69,495	3,86,867	25,421	- - -	25,421						
France -	- - -	- - -	- - -	- - -	1,72,601	1,72,601						
Hamburgh	—	—	—	—	—	—						
Leghorn -	—	—	—	—	—	—						
Lisbon -	3,39,407	19,56,484	22,95,891	30,449	11,01,915	11,32,364						
Madeira and Teneriffe	- - -	- - -	- - -	2,38,771	- - -	2,38,771						
Cadiz - -	37,801	11,340	49,141	192	4,20,332	4,20,524						
America -	2,48,507	42,63,135	45,12,640	29,151	9,37,407	9,66,558						
TOTAL London, Foreign Europe & America.	39,99,487	72,86,053	112,85,540	13,59,477	34,29,753	47,89,230						

No. 20.

VALUE of the MERCHANDIZE and TREASURE Exported from the SETTLEMENTS of INDIA, in the year 1803-4.

	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL of INDIA.		
To	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
London -	108,18,545	- -	108,18,545	25,84,742	- -	25,84,742						
Denmark -	5,04,519	- -	5,04,519	—	—	—						
France - -	—	—	—	—	—	—						
Hamburgh	—	—	—	—	—	—						
Leghorn -	—	—	—	—	—	—						
Lisbon - -	24,66,343	- -	24,66,343	—	—	—						
Madeira and Teneriffe.	—	—	—	—	—	—						
Cadiz - -	20,810	- -	20,810	—	—	—						
America -	66,70,800	89,258	67,60,058	2,38,714	- -	2,38,714						
TOTAL London, Foreign Europe & America.	204,81,017	89,258	205,70,275	28,23,456	- -	28,23,456						

No. 21.

VALUE of MERCHANDIZE and TREASURE Imported into the SETTLEMENTS of INDIA, in the year 1804.

	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL of INDIA.		
	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
From												
London	29,34,485	7,97,680	37,32,165	8,57,511	5,15,853	13,73,364						
Denmark	3,93,748	1,58,244	5,51,992	1,67,564	97,500	2,65,064						
France	—	—	—	—	—	—						
Hamburgh	2,018	1,90,275	1,92,293	14,942	- - -	14,942						
Leghorn	- - -	- - -	- - -	7,709	- - -	7,709						
Lisbon	4,12,994	11,20,061	15,33,055	8,547	10,10,848	10,19,395						
Madeira and Teneriffe	- - -	- - -	- - -	4,34,590	- - -	4,34,590						
Cadiz	23,546	4,45,050	4,68,596	—	—	—						
America	4,31,136	34,92,181	39,23,317	2,10,290	5,54,304	7,64,594						
TOTAL London, Foreign Europe & America.	- - -	- - -	- - -	17,01,153	21,78,505	38,79,658						

No. 22.

VALUE of MERCHANDIZE and TREASURE Exported from the SETTLEMENTS in INDIA, in the year 1804.

	BENGAL.			FORT ST. GEORGE.			BOMBAY.			TOTAL of INDIA.		
	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.	Merchandize.	Treasure.	TOTAL.
To												
London	- - -	- - -	- - -	10,15,669	- -	10,15,669						
Denmark	- - -	- - -	- - -	64,185	- -	64,185						
France	—	—	—		—	—						
Hamburgh	—	—	—	—	—	—						
Leghorn	—	—	—	—	—	—						
Lisbon	—	—	—	—	—	—						
Madeira and Teneriffe	—	—	—	—	—	—						
Cadiz	—	—	—	—	—	—						
America	- - -	- - -	- - -	1,82,924	- -	1,82,924						
TOTAL London, Foreign Europe & America	- - -	- - -	- - -	12,62,778	- -	12,62,778						

No. 23.

TONNAGE of GOODS shipped by Individuals at BENGAL, FORT ST. GEORGE, and BOMBAY, in the under-mentioned Periods.

	1797-8.	1798-9.	1799-1800.	1800-1.	1801-2.	1802-3.	1803-4.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Total Tonnage laden at Bengal -	3,432	5,975	7,761	8,066	26,986	9,223	5,025
Fort St. George -	5	1,270	641	3,484	691	2,840	1,415
Bombay - - -	290	7,434	1,380	5,590	3,043	3,091	426
	3,727	14,679	9,782	17,140	30,720	15,154	6,866
Deduct Rice from Bengal - -	- -	- -	- -	938	15,654	—	—
Fort St. George -	- -	- -	- -	1,124	204	434	—
Bombay - - -	- -	- -	- -	730	- -	3	—
	- -	- -	- -	2,792	15,858	437	—
Tonnage, exclusive of Rice -	3,727	14,679	9,782	14,348	14,862	14,717	6,866

TONNAGE, Exclusive of Rice.	Tons.
1797-8 -	3,727
1798-9 -	14,679
1799-1800	9,782
1800-1 -	14,348
1801-2 -	14,862
1802-3 -	14,717
1803-4 -	6,866
Total -	78,981

DESCRIPTION of GOODS with which the above TONNAGE was laden.

	17978-.	1798-9.	1799-1800.	1800-1.	1801-2.	1802-3.	1803-4.	TOTAL.	Average per Annum.
Piece Goods - - - - - - - -	307	442	623	1,214	2,836	3,965	2,601	11,988	1,712
Raw Silk - - - - - - - - -	- -	2	56	47	31	42	121	299	43
Sugar - - - - - - - - - -	462	2,889	3,753	1,553	1,051	2,164	82	11,954	1,707
Saltpetre - - - - - - - - -	- -	32	575	1,747	2,608	383	- -	5,345	764
Pepper - - - - - - - - - -	- -	412	333	722	1,478	1,075	26	4,046	578
Sticklack, Shellack, and Turmeric -	73	231	312	492	536	252	240	2,136	308
Paut and Sunn - - - - - - -	- -	- -	- -	- -	217	- - -	- -	217	31
Coffee - - - - - - - - - -	- -	172	12	1,383	387	137	8	2,099	300
	842	4,180	5,664	7,158	9,164	8,018	3,078	38,104	5,443
Indigo - - - - - - - - - -	2,193	1,071	1,366	1,953	1,140	1,348	1,603	10,674	1,525
Cotton - - - - - - - - - -	445	8,593	1,695	3,698	2,043	3,129	538	20,141	2,877
Sundries - - - - - - - - - -	247	835	1,057	1,539	2,515	2,222	1,647	10,062	1,438
	3,727	14,679	9,782	14,348	14,862	14,717	6,866	78,981	11,283

(No. 23.)

MEMORIAL

From the Merchants, Agents, and others engaged in the EXPORT TRADE from Calcutta to the Port of London; dated 20th November 1807;—stating, the hardships they experience regarding the great Increase in the RATE of TONNAGE.

To the Right Honourable the Governor General in Council,

The MEMORIAL of the Merchants, Agents, and others engaged in the EXPORT TRADE from Calcutta to the Port of London,—

MOST HUMBLY SHEWETH,

THAT the sudden and very great increase in the Rate of statutable Tonnage, as it is stated in the Extract from the Honourable the Court of Directors' letter, dated the 18th February, and published in the Calcutta Gazette of the 30th July last, from £. 14 to £. 22. 15 *s.* bears peculiarly hard on your Memorialists, especially on such as are more particularly engaged in the provision and exportation of Drugs, Cotton, and other gruff goods, which, in addition to the war premium of Insurance, and other unavoidable expenses, cannot afford high freight, the requisition of which must prove an insurmountable bar to the exportation to the London market by British subjects, of any quantity of goods of this nature.

That consequently the European markets must in a still greater degree than at present, be supplied with these articles through the medium of foreign bottoms, to the ruin of the trade heretofore carried on, and increasing from hence to London by British inhabitants, and to the privation of the country of the benefits arising from the employment it would afford to its manufacturers, and of the duties and other advantages which would result from the importation in the first instance to the Port of London.

That this must be fully evident from the following circumstances; viz. that the great number of American (exclusive of Danish, Portuguese and other) ships which export from hence, pay but about (and many of them considerably under) the rate of Eleven Pounds sterling per ton freight, and 8 per cent. Insurance, including their voyage out here, and their return home, this at the utmost, being but 5 per cent on the shipment from hence; whereas the general rates of Insurance paid by your Memorialists are 10 per cent. on Indigo and goods on which no average payments are expected, and 12 to 16 per cent. on cloths and such goods as are more liable to averages; this for the mere Insurances of them to London, exclusive of the comparatively high freight, to which they were even formerly subject.

That it must consequently be evident under what essential disadvantages the British Merchant contends with foreigners in the trade from hence to Europe, and that it is only a liberal and fostering hand on the part of the Honourable Company, in the article of freight, (the charges incident to the war being unavoidable) which can enable him to make any stand against the superior advantages enjoyed by foreigners, and to continue to send any part of the existing and growing commerce of this country to the Port of London.

That the grievance of which your Memorialists more particularly complain, and from which, through the intercession of your Lordship in Council, and the justice and liberality of the Honourable Company, they humbly though confidently hope to be relieved, is, that the increased rate of freight lately advertised, of £. 22. 15 *s.* per ton, is charged to them retrospectively for the seasons of 1805 and 1806, the former in opposition to a positive engagement on the part of the Honourable Company with your Memorialists, and both without any intimation that so high a charge (or indeed any increase) was to be made, until it was notified in the Calcutta Gazette of the 30th July last. The engagement for 1805 will be evident from the annexed statement. In the notification of Government, inviting tenders of freight from hence to London, published in the Calcutta Gazette of the 29th August 1805, the 5th paragraph is as follows:—"Information of the rates of freight to "be paid by individuals for goods laden on extra Ships of the season of 1805-6, is contained "in

" in the subjoined Extract of a Letter from the Secretary to the Honourable Court of " Directors, dated 12th December 1804, addressed to the Chief Secretary to the Governor " General in Council, and in the terms and conditions to which it refers." The Extract of the Secretary's Letter, above alluded to, is as follows :—" I am further directed to acquaint " you the Court have resolved, that the same rates of freight be charged to individuals, and " that the same terms and conditions do continue in force for goods, &c. laden on the extra " Ships of this season out and home, as were settled by the Court the 24th June 1803, a copy " of whose Resolutions of that date were transmitted to Bengal in August following :" and of the Resolutions mentioned in the Secretary to the Honourable the Court of Directors' Letter, the 4th article states as follows :—" That the peace rate of freight homeward shall " not exceed £.11 per ton, and that an additional freight of £.3 per ton be paid on goods " laden in India on extra Ships, whose voyages from England shall have commenced in the " ensuing twelve months, if the war should so long continue."

Memorial of Merchants, Agents, &c. at Calcutta.

It was under the foregoing engagement as to the year 1805, and to that which they conceived fully implied for 1806, by the total silence as to any further increase of freight, of which they had not the most distant expectation until the 30th July last, (the period for the usual publication of the terms of freight for the ensuing season 1807,) that your Memorialists continued their shipments, more particularly of Cotton, Drugs, and other gruff goods, which cannot at any time afford a high freight, and less now than at other times, from their being liable to such high war charges, the freight having as stated been increased from £.11 to £.14 per ton. In consequence of the continuance of the war, your Memorialists thought it not likely that a further increase would take place; at all events they considered themselves secure for the period coming within the engagement implied as well as for that direct, and they confidently hoped that, in the event of further increase being afterwards thought necessary, such intimation would be given to them as might prevent their preparing and shipping goods of such a nature as are altogether unequal to the payment of high freight, of which description a very considerable proportion of those exported from hence to London are known to be: your Lordship's Memorialists were therefore most deeply concerned on perusing the notification in the Calcutta Gazette of the 30th July, (requiring a freight upwards of double that charged to them for 1803) not only as it affects their future views and prospects, but as it subjects the shipments they had previously made and prepared to a very large and wholly unexpected charge, which, if insisted on for either year, cannot but in very many instances prove of ruinous loss to the Proprietors. They humbly submit to the consideration of your Lordship in Council, and of the Honourable the Court of Directors, the policy in a general point of view, and not merely as it regards themselves, but as it also regards the British Nation, of exacting such a rate of freight as must disqualify your Memorialists from contending with foreigners in the exports of this country, and as must consequently send the produce of India to foreign markets: it will however remain with the Honourable Court to act in this as they see fit. The British Proprietors and Shippers, however it may alter their prospects in life, however it may oblige them to relinquish to others the pursuits on which they have relied for subsistence, will bow with submission to the authority which has a right to limit and controul their future views and projects; but with regard to those which have already under the direct or implied sanction of the Honourable Court and of Government, been in a manner completed on terms which your Memorialists had so much reason from the experience of former years, from the circumstances herein stated, and from no intimation of any intended increase of freight having been given them to consider as they did, your Memorialists cannot but repeat their confident hope of more indulgent consideration, that freight for the goods shipped in the seasons 1805 and 1806 may be charged at the rate of former years, and not exceeding £.14 per ton, (these goods having partly arrived many months in London, and the remainder having been shipped or provided long before any intimation of the increase of freight was given to the Proprietors or Shippers;) and that the increase of freight (if it does take place) shall only commence with the present season, your Memorialists not having previously had the opportunity of suspending or of suiting their shipments to the freight required from them. The consequence of exacting a rate of freight so greatly and unexpectedly higher than the Proprietors and Shippers were aware of when the shipments were made, and than these shipments can afford, must to your Lordship in Council be obvious.

The article of Cotton begins to form, as your Memorialists presume to suppose, an interesting object in the trade from this Port to London. The improvement of the cultivation here, the mode of cleaning it, and the encouragement of the culture of appropriate Staple to a considerable extent, have been assiduously of late attended to, in order to produce a large and cheap supply fit for the purposes of the home manufacturer; but as no profit on such a bulky article as Cotton can ever bear the charge of such a freight as that at present required, this article will in its improved state be monopolized for the use of foreign markets; the advantages arising from the labour and industry heretofore employed in bringing it to its present state will result to foreigners alone, and the profit, however well earned, will be lost to the British resident here, as well as to the manufacturer at home, and to the British Nation.

Your Memorialists beg now to intreat the attention of your Lordship in Council to a circumstance of the utmost importance to them, and of more recent date than those which they have heretofore had the honour of submitting to your Lordship's consideration: they allude to the Letters of the 3d and 4th of this month, addressed to your Memorialists by the Secretary to the Board of Trade. The Letter of the 3d instant " notifies, for the information

November 1807.

Memorial of Merchants, Agents, &c. at Calcutta.

" mation of the parties concerned, that there are at present no extra Ships at this Port, and " that the Board are at no certainty that any extra Ships will arrive from England in suf- " ficient time to admit of their being dispatched in company with the regular Ships, which it " is expected will sail for England early in February next;" and consequently offering freight on the regular Ships now here at the rate of £.30. 10s. per ton. In the 87th section of the Act of Parliament of the 33d year of His Majesty, chapter 52, " it is enacted " that the said Company shall, in the proper season of every year, provide and appropriate " Three thousand tons of shipping at the least, for the specific purposes of carrying to the " East Indies such goods, wares and merchandize as may be lawfully exported thither by " individuals, and for bringing back from thence as well the returns of the same, as likewise " the goods of other persons entitled to import the same into this Kingdom;" yet your Memorialists have, on frequent occasions, had to lament the severe losses they have sustained by the necessity of taking freight on regular Ships when no extra Ships were arrived here at the proper season to receive it; and they have now before them a charge so very unexpectedly high, that they conceive it must not only include the full expense incurred by the Company for the home voyage, but, by some oversight, for the outward voyage also; the charge is not less than £.44 per ton, and for goods shipped in February last year on the Lord Duncan, Castlereagh, Surrey and Walpole, under the circumstances abovementioned, when no extra Ships were, in conformity with the Act of Parliament, in readiness to receive them. No rate of freight was then specified, for no Proprietor or Agent could have thought of making shipments at any thing near the rate now charged, whatever losses they might, by keeping their goods on hand, have sustained. The General Stewart and Carmathen, the only two extra Ships which sailed hence in December, the proper season, could not (exclusive of the dead weight given by the Company) have taken more than 500 tons of the goods of individuals, and the other extra Ships did not arrive until April, nor sail hence until the 26th of September. The extra Ships preceding sailed from this Port as follows; four, the latter end of June, one the middle of July, and one the latter end of August, and exclusive of the disadvantage of delay in the shipments, and unfavourable seasons, it is known that when accompanied by regular Ships, the extra Ships seldom have convoy.

February 1806.

The comparatively very small value of the exports brought to this country in extra Ships, makes the period of their being ready to undertake the voyage home the only object of importance; it is well known that from December to February, both inclusive, is far the most favourable season for ships sailing from hence to Europe, not only because it is that in which the goods exported are in much the greater and more valuable quantity ready for shipment, but because it makes in expectation the difference between fine and boisterous weather in going round the Cape, and in arriving in the European seas, and a consequent material difference in the terms of insurance on the goods. It is hardly necessary for your Lordship's Memorialists to corroborate the foregoing by the known fact that, for the Honourable Company's own ships, choice is made of this season: under the foregoing circumstances your Lordship's Memorialists felt extreme disappointment and concern for themselves and their constituents, on receiving the Secretary to the Board of Trade's Letter of the 3d instant. The statements herein conveyed to your Lordship in Council, of the result which must ensue to your Memorialists from their shipments of gruff goods, even at the rate of £.22 15s. per ton freight, will enable your Lordship in Council to deduce what it must be should they pay at the rate of £.30. 10s. per ton. They have not the option of disposing of the goods, for the same causes which would induce them to sell preclude others from purchasing, and the loss of labour and of expected profits will not consequently exonorate them from the unexpected, and to them, unfortunate dilemma into which they are thrown; the only alternative within their reach is, that of shipment on the terms now proposed, or the detention of the goods in their possession at the expense of very high interest on money, of heavy warehouse charges on the least valuable (which are the most bulky) articles; of the probable loss of the market in England, from the goods arriving there at so late a period as to make the sale impracticable, before the commencement of the inclement season lessens the demand, or precludes the exportation of them from England to the Continent; and, lastly, the material injury the goods of a perishable nature must sustain by remaining so long, first in the warehouses in this country and then in those of London, before the proceeds, such as they will then be, can be realized and brought to the credit of the unfortunate Proprietors. To wait the uncertain arrival of conveyance which, when it is given, will (independent of the other most heavy drawbacks) in the mere article of freight be greatly higher than the goods will afford, or to avail themselves of the still higher rate of freight offered to them on the ships now here, appear to your Memorialists to promise a result almost equally unfavourable to the Proprietor; your Memorialists would merely suggest that, in cases of such peculiar exigency as the present, they understand it to have been customary at Bombay to take up such a quantity of country tonnage as might be equal to the immediate occasion.

The facts which your Lordship's Memorialists have herein humbly set forth, are most of them evident, and all of them capable of easy proof: under this circumstance, and a consequent hope that a liberal and enlightened policy will extend to them the relief they solicit, and which is so absolutely necessary to their existence as Merchants, they will continue in some degree their shipments until the result of this Memorial shall be known. They cannot be induced to believe that British subjects will be the only Europeans excluded from the advantages of this rich and extensive country; that their industry, talent, and capital, will have still less scope than they have heretofore had, when common facilities and terms of

fairer

fairer competition with the foreigners, who now carry away the trade, would enable them to make London the emporium of the East, and the distributress of that wealth which now goes to the enriching of other nations. Memorial of Merchants, Agents, &c. at Calcutta.

Your Memorialists humbly submit the foregoing circumstances to the indulgent consideration of your Lordship in Council, and intreat on such points as may not be considered of a nature proper to be decided on here, the good offices of your Lordship in Council with the Honourable the Court of Directors, to whom they humbly request this Memorial may be forwarded.

(Signed)

Colvin, Bazett & Co.
Fairlie, Gilmore & Co.
Mackintosh Fulton & M'Clintock,
Alexander & Co.
Downie & Co.
Scott, Wilson & Co.
Hogue, Davidson & Co.
Joseph Barretto & Co.
Campbell & Radcliffe,
Johannes Sarkies & Co.
Williams & Hohler,
John Gilmore & Co.
Campbells & Hook,
Maclean & Co.
Stewart & Robertson.
Tulloh & Co.
Lautie & Goulds,
Smith & Torry.

Calcutta,
the 20th Nov. 1807.

A true Copy,
Thomas Brown,
Chief Secretary to the Governor.

(N° 24.)

LETTER from Messrs. BRUCE and Co. and Others, to the Commissioners for the Affairs of India;—dated 12th May 1808:—With an APPENDIX.

To the Right Honourable the Board of Commissioners for the Affairs of India.

RIGHT HONOURABLE SIRS,

WE beg permission in behalf of our Constituents, the afternamed Merchants, residing in Bombay, to state the following transaction, in the hope that your Right Honourable Board will be induced to grant them relief in the premises.

On the 8th of May 1806, our constituents, Messrs. Bruce, Fawcett & Co. Forbes & Co. and Alexander Adamson, applied to the Government of Bombay for permission to load the extra Ship, Sir William Pulteney, with a cargo of Cotton for London, which was refused, on the plea that the Governor in Council was restricted from altering the destination of that ship, which had been made by the Court of Directors, to Bombay and Bengal, although this destination had been made, as our constituents supposed, with the view of accommodating them, in the first place with tonnage, and in the event of their not wanting it, then the ship to be sent to Bengal, for the conveyance of the goods of individuals from thence to England. The Bombay Government however informed them, that four more ships were then daily expected from Europe, similarly destined, and that application had been made to the Government General for permission to return one or two of them from Bombay direct, without their proceeding to their ulterior destination at Bengal. Appendix No. 2. No. 3. No. 4. No. 5.

On the 19th October 1806, our Constituents were called upon to know if they still required the tonnage, and it was at the same time offered to them on the ship Experiment, which had been similarly destined for Bombay and Bengal, on the express condition of loading her in six weeks, and the earliest reply was required. Our Constituents having had their cargo ready so long a time as from May preceding, and being anxious for the earliest opportunity of sending it to England, accepted the offer, and immediately commenced loading the ship. No. 6. No. 7.

The offer of this tonnage had been unaccompanied by any stipulations respecting the rate of freight, and although in a subsequent part of the correspondence, a reference on that point to the Supreme Government was made, our Constituents loaded this ship under the full persuasion that the rate would be the same as if the cargo had been sent on that ship for which it was originally intended, as they relied on the pledge which they considered to have been given by the Company to the Public, in the Advertisement issued by the Governor in Council at Bombay, dated 18th September 1805, which fixed the rate at £. 14 per ton, and which they regarded as binding, no subsequent Notice having been given of any increase or alteration; and they were unapprised of any circumstances that could make such increase necessary. No. 8. No. 9. No. 17.

Although

Letter from Messrs. Bruce & Co. &c. to Board of Controul.

No. 12.
- 13.
- 14.

No. 12.

No. 15.

Although this reference was made to the Governor General in Council, the matter does not appear to have been taken into consideration, or any decision to have been made by him, the reference being answered merely by a Letter from the Secretary, transmitting copy of a Letter from the Board of Trade, dated 18th November 1806, in which they state, that information of the rate of freight payable by individuals for that season, had not been received form the Honourable the Court of Directors, but add that the rate fixed by the Honourable Court for the preceding season was £. 20 per ton, (notwithstanding the last Advertisement, dated 18th September 1805, fixed it at £. 14 per ton); and they recommend that individuals, to whom tonnage might be allotted, should engage to pay whatever rate of freight might be determined by the Court of Directors. This communication being made to our Constituents after the ship Experiment was loaded and ready to be dispatched, they had no alternative, and the Government General having declined a decision, they could only state their objections to the conclusions drawn by the Board of Trade at Calcutta, as contradictory to the Advertisement of 18th September 1805, which (besides publications in the newspapers) had been officially transmitted to them by the Government Secretary at Bombay, and declared that it was under the faith of the terms fixed in that Advertisement being adhered to, that they had submitted to the reference to the Supreme Government.

Being furnished with Copy of the Correspondence on this subject, we naturally expected that the Court of Directors, either conforming to the terms of the last Advertisement of the Bombay Government, or observing that this cargo was originally intended for the Sir William Pulteney, would have charged us freight at the same rate as those individuals were charged who had actually laden their goods on that ship, viz. £. 14 per ton;—but we had the mortification to find that, under the opinion expressed by the Board of Trade at Calcutta, (to whom our Constituents had not even been desired nor ever did consent to refer the matter) the Court had ordered the cargo of the Experiment to be charged with freight at the rate of £. 20 per ton.

No. 1.

No. 1. A.

No. 1. B.

In consequence of the above charge, we applied by Letter to the Honourable Court of Directors on the 6th November last, stating these circumstances, and requesting they would order the rate charged us to be reduced from £. 20 to £. 14 per ton; but receiving no answer to this address, and under the apprehension that it might have escaped their attention, we, on the 18th February, by Letter, requested the Secretary to remind them thereof; but being still without an answer, and having understood that a decision had been made by a Committee of the Court, unfavourable to our claim, and which they did not intend to communicate in writing, we deemed it necessary under the 11th of March to address another Letter to the Honourable Court of Directors, setting forth these circumstances, and requesting an answer. But as our request has remained hitherto unattended to, we conclude it is not the Court's intention to reduce the charge, and we are consequently compelled to apply to your Right Honourable Board, humbly hoping that, on a full consideration of the subject, you will find that it comes completely within that controul which Parliament in its wisdom has placed in your Right Honourable Board, and that, by your interference, we may be enabled to receive back the difference of freight, which we trust you will consider justly due to our Constituents.

And we further humbly submit to your Right Honourable Board, that the principal article imported to this country from Bombay is Cotton Wool, a raw material of great consequence to the manufacturers of this Kingdom; and trust the object of transporting it by the cheapest and most expeditious means will be deemed a consideration worthy of your attention, the quantity produced in that part of India being equal to one half of the consumption of the United Kingdom, and capable of being very much increased.

We have the honour to be,

Right Honourable Sirs,

Your most obedient humble servants,

(Signed) *Bruce, de Ponthieu, Bazett & Co.*
Porcher, Redhead & Co.
David Scott & Co.

London,
12th May 1808.

APPENDIX to Letter from Messrs. Bruce, de Ponthieu, Bazett & Co. Porcher, Redhead & Co. and David Scott & Co. to the Right Honourable the Board of Commissioners for Affairs of India, 12th May 1808.

Appendix to Letter from Messrs. Bruce & Co. &c.

(No. 1.)—Address to the Honourable Court of Directors, 6 Nov. 1807.

Honourable Sirs,

ON being furnished from your Accountant's Office with the acounts sales of goods per Experiment, we find them charged with freight at the rate of £. 20 per ton; and as it will require your authority to correct this overcharge, we beg leave to lay before you the Correspondence which took place between your Governor in Council at Bombay, and our Constituents on the subject; on perusal of which, and the few observations that it appears necessary for us to make on the subject, we trust you will see the propriety of ordering the charge of freight to be made at £. 14 per ton.

By this Correspondence, you will observe that the cargo, brought on this ship, was first tendered under 8th May 1806, for the ship Sir William Pulteney, then at Bombay, but which the Governor in Council refused to load therewith.

How far that Government acted in conformity with the intention of your Honourable Court, or in fulfilment of the Honourable Company's engagement with the Public, we do not mean to discuss. The refusal was accompanied with information that four more ships were daily expected, and application had been made to the Supreme Government to retain one of them for this purpose. Whether any and what answer was made to this application, has not been communicated to us, but we should apprehend none, for after the expiration of five months, by which time the ship (if loaded when applied for) would have been far advanced on her voyage to England, viz. on the 19th October 1806, our Constituents were called upon by Mr. Secretary Warden to know if they still required tonnage pursuant to their tender of 8th May, and offering the Experiment, on condition of loading her in six weeks from the day on which she should be reported ready to receive her cargo. In their answer of 21st October, they state, they shall require that tonnage (applied for the Sir William Pulteney) and concluding there was no alteration in the rate of freight, they agreed to load the Experiment. Their mention of freight seems to have first suggested a doubt with your Government, and the proposal of a reference to the Supreme Government, to which our Constituents relying on the Advertisement published by the Bombay Government in the Courier of 6th July, and more particularly explained in that of the 21st September 1805, being the last intimation given to the Public, the time there had been for making known to the Governor in Council at Bombay any alteration in the rates, and not being aware of any circumstance tending to enhance the freight, submitted to the reference.

On the 11th December, when the Experiment was loaded and nearly ready for sea, our Constituents received by way of answer to the reference to the Supreme Council, copy of a letter from the Board of Trade at Fort William, giving the opinion of the Board generally on the rate of freight for the ships of the season, which rate, not being advised from England, they thought should be the same as last year, viz. £. 20 per ton, without noticing that by the public Advertisement issued by the Bombay Government 18th September 1805, the freight of the returning extra Ships of the preceeding year had been fixed, by order of your Honourable Court, at £. 14 per ton; and it was under an idea of this being the rate of freight, uncontradicted by your Government of Bombay, that the tonnage was occupied; and we humbly conceive that in the reference made to the Supreme Government, our Constituents were not bound by the opinion of another Board transmitted without any observation whatever by the Governor General in Council, to whose decision they had been induced to submit their case.

From the opinion expressed by the Board of Trade at Calcutta, we apprehend they have not had before them a full and faithful statement of the case, which in a matter of this nature ought, we apprehend, to have been submitted to our Constituents previous to transmission, for we cannot bring ourselves to think that, if all the circumstances of this particular case had been clearly before the Board of Trade, they could, on a due consideration, have given an opinion, that after the ship was loaden, there should have been imposed on the freighters so great an addition in the rate of freight, as from £. 14 to £. 20 per ton, equal to £. 44 ½. per cent. above the rate of freight charged to the freighters on the Sir William Pulteney, for which ship this cargo was originally tendered—but the ship refused, and the goods kept above five months in India, at a great expense and loss of time, interest, &c. to the shippers.

We humbly submit the above Statement to the fair and candid consideration of your Honourable Court, and trust you will see the justice of our Constituents' claim to be charged no higher freight than the rate paid on the cargo of the ship for which they applied originally under 8th May 1806.

We have the honour to be, Honourable Sirs,

Your most obedient servants,

(Signed) *Bruce, de Ponthieu, Bazett & Co.*
Porcher, Redhead & Co.
David Scott & Co.

Appendix to Letter from Messrs. Bruce & Co. &c.

(No. 1. A.)—Address to the Secretary to the Honourable Court of Directors, 18 Feb. 1808.

Sir,

ON the 6th November last we had the honour to address the Honourable Court of Directors, on the subject of the freight charged us on the Cotton consigned from Bombay by the Experiment: not having been hitherto favoured with the Honourable Court's decision on the claim therein set forth, we request you will do us the favour to remind them of the above letter, and solicit their answer.

We are, Sir,
Your most obedient Servants,
(Signed) *Bruce, de Ponthieu, Bazett & Co.*
Porcher, Redhead & Co.
David Scott & Co.

William Ramsay, Esq.

(No. 1. B.)—Address to the Honourable Court of Directors, 11 March 1808.

Honourable Sirs,

WE did ourselves the honour of addressing you under 6th November last, respecting the rate of freight charged us on Cotton consigned from Bombay by the Experiment; and on the 18th ultimo we requested your Secretary to remind your Honourable Court of the above application, and solicit your answer.

On an inquiry at your freight office, we learn that a Committee of your Honourable Court some time ago determined against our application; but having hitherto received no answer thereto, and apprehending the application was made on very fair grounds and in respectful language, we trust, whatever may be the decision of your Honourable Court on the merits thereof, that you will favour us with an official reply.

We have the honour to be, &c.

(Signed) *Bruce, de Ponthieu, Bazett & Co.*
Porcher, Redhead & Co.
David Scott & Co.

(No. 2.)—Letter from the Constituents in India to Government of Bombay, 8 May 1806.

Sir,

WE request you will be pleased to acquaint the Honourable the Governor in Council, that we are prepared to load the extra Ship, Sir William Pulteney, with a cargo of Cotton for London; and we have to request that the tonnage of this ship may be allotted to us accordingly, in the proportion of one-third to each.

We have the honour to be, Sir,
Your most obedient servants,
(Signed) *Bruce, Fawcett & Co.*
Forbes & Co.
Alexander Adamson.

Bombay,
8th May 1806.

Francis Warden, Esq. Secy to Govt.

(No. 3.)—Letter from the Secretary to Bombay Government, 10 May 1806.

Gentlemen,

I AM directed by the Honourable the Governor in Council to acknowledge the receipt on this day of your Letter dated the 8th instant, and to inform you that the Sir William Pulteney is bound to Bengal, by the orders of the Honourable the Court of Directors.

Bombay Castle,
10th May 1806.

I have the honour to be, Gentlemen,
Your most obedient servant,
(Signed) *F. Warden,*
Secretary to Government.

Messrs. Bruce, Fawcett & Co.
- - Forbes & Co. and
Alexander Adamson, Esq.

(No. 4.)—Letter from Constituents to Bombay Government, 13 May 1806.

Honourable Sir,

1. WE beg to acknowledge the receipt of your Secretary's Letter of the 10th instant, acquainting us, in reply to our application dated the 8th instant, to load the extra Ship Sir William Pulteney with Cotton to England, that that ship is bound to Bengal by orders of the Honourable the Court of Directors.

2. The very important nature of this subject to us, and the total want of information relative to the orders of the Honourable Court, to which Mr. Secretary Warden's Letter has reference, requires from us, in justice to our own interests, that we should represent to your Honourable Board the grounds on which we consider the tonnage of the extra Ship Sir William Pulteney, or of any extra Ship consigned to Bombay and Bengal, to be optionally with us at our command, on application for it to your Honourable Board.

3. During

Appendix to Letter from Messrs. Bruce & Co. &c.

3. During the discussion which took place in London, connected with the provision of tonnage for the private trade, the peculiar nature of the commercial intercourse between this Presidency and the mother country was brought to the particular notice of the Honourable Court, in order to shew the improbability of any arrangements which could be made in England, proving applicable to the demand for tonnage which might exist in Bombay, and therefore to draw the attention of the Honourable Court to the adoption of such measures as would secure to the Merchants on this side of India a fair participation in the tonnage provided for the private trade, to such extent as they might, from the circumstances of the times, be induced to occupy.

4. The destination of extra Ships to Bombay and Bengal has been adopted, we are of opinion, as the best means of combining the interests of the Honourable Company with those of the Merchants, since this destination is calculated to allow to the Merchants of Bombay an option of occupying tonnage, without exposing the Honourable Company to any loss from their declining to avail themselves of it; for in the latter case, the ships have only to proceed to their ultimate destination where tonnage for the private trade goods is in more regular demand; this is the only motive which we can assign for the destination in question, and unless this is the object to be answered, we are at a loss to assign a sufficient reason for such a protraction of the voyages of these ships.

5. We have heard that, on a former occasion, the Commander of an extra Ship, the Devaynes, Captain Adderley, stated that it would be an infraction of his Charterparty to return his Ship from hence to London, because he was destined to Bombay and Madras. We are totally unacquainted with the terms of the Charterparties; but it seems self-evident, that a protest from a Commander, under these circumstances, would be a mere pretext to answer his own purposes; for his ship being engaged at a specific rate per ton for the voyage as destined, any reduction in the period of completing the voyage is a clear advantage to the Owners, and a recovery for a breach of Charterparty can be measured only by the amount of the loss thereby sustained; it would be therefore swelling unnecessarily the conditions of a Charterparty, to add clauses of the description to which it is impossible to assign a reasonable objection; we know such a difficulty cannot be made by the Commander of a regular Ship.

6. The desire we have to represent this subject to your Honourable Board, in the manner which appears to us consonant to the principles on which the extra shipping is engaged, leads us to an observation on orders, which we understand have passed the Honourable Court, to the effect that the destination of extra Ships shall not be altered in India, except under circumstances of the most evident necessity for it.—We beg to submit to your Honourable Board, whether our application is not of that description, since it is a request from the Merchants of one of the Presidencies in India to participate in the extra tonnage to the extent of about 600 tons, at a time when there has arrived at Bengal (the eventual destination of the ship we apply for) extra shipping to the extent of more than 6,000 tons, within the period of two months. We beg further to submit to your Honourable Board, how far it would be putting a reasonable and appropriate interpretation to the Honourable Court's Orders, to infer that instructions not to alter the destination of extra Ships required, under the circumstances we have stated, a necessity to send them to their ultimate Port, or whether it be not a more reasonable conclusion, that such orders are meant only to restrict the consigning of extra Ships to the ports they are directed to from England, *and to no others.*

7. The final decision of your Honourable Board is now the more material to us, in consequence of recent information from England, that *no* extra Ship is consigned to *Bombay only* in the approaching season, but that four are destined to *Bombay and Bengal*; a circumstance we consider strongly corroborative of the reasoning we have advanced, because it is impossible to suppose that with the knowledge the Honourable Court was possessed of at the period of stationing these ships, of a more than usual probability of a demand for tonnage here, that the Honourable Court could have determined that no extra Ship shall be at our disposal; the very opposite seems the reasonable conclusion, that these four ships are stationed to Bombay and Bengal for the purpose of enabling us to avail ourselves of whatever tonnage we may require.

8. We have only further to remark to your Honourable Board, that unless the tonnage of the Sir William Pulteney is considered applicable to our wants, we must be deprived of an opportunity of shipping our goods till the season 1807, or about fifteen months at the least from the present time, because our situation with regard to the four ships of the season 1806, is exactly the same as with the Pulteney. We therefore, in conclusion, beg to submit to your Honourable Board how far such a deprivation of the advantages of commercial intercourse with the mother country can be the intention of the Honourable Court, which in these orders must be regarded as carrying into effect the provisions established for securing tonnage to the private trade of India.

We have the honour to be, Honourable Sirs,

Your most obedient servants,

(Signed) *Bruce, Fawcett & Co.*
Forbes & Co.
Alexander Adamson.

Bombay,
13th May 1806.

The Honourable Jonathan Duncan,
President, and Governor in Council, &c.

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Appendix to Letter from Messrs. Bruce & Co. &c.

Comm[l] Dep[t].

(No. 5.)—Letter from Secretary to the Bombay Government to Constituents, 19 May 1806.

Gentlemen,

I AM directed by the Honourable the Governor in Council to acknowledge the receipt of your Letter, dated the 13th instant, and to inform you that, under the orders of the Honourable the Court of Directors, the Governor in Council is restricted from altering the destination of the Sir William Pulteney; as however four more extra Ships are daily expected from Europe, similarly destined, application has been made to the Supreme Government for permission to retain one or two of them to be returned to England from this Presidency.

I have the honour to be, Gentlemen,
Your most obedient humble servant,
(Signed) *F. Warden,*
Secretary to Government.

Bombay Castle,
19th May 1806.

To Messrs. Bruce, Fawcett & Co.
- - Forbes & Co. and
Alexander Adamson, Esq.

(No. 6.)—Letter from Secretary to the Bombay Government to Constituents, 10 October 1806.

Gentlemen,

1st. I AM directed by the Honourable the Governor in Council to call upon you, to know if you still require tonnage pursuantly to your tender dated the 8th May last, in which event you are required to give security for the payment of freight, conformably to the 9th clause of the Act of the 33d of His Majesty, cap. 52.

2d. Your earliest reply is required to this reference; and should you agree to fill up the Experiment, I am directed to advise you that her dispatch to England must take place before the period of her coming on demurrage, which therefore will be chargeable to such of the freighters as shall delay the completion of her lading beyond the period allowed for that purpose, which is six weeks after she shall be reported ready to receive her cargo; in respect to which, due notice will be afforded to you; and the Governor in Council will be careful seasonably to ship her dead weight, that full latitude may be afforded to the freighters o complete their lading within the allotted period.

I have the honour to be, Gentlemen,
Your most obedient humble servant,
(Signed) *F. Warden,*
Secretary to Government.

Bombay Castle,
19th October 1806.

To Messrs. Forbes & Co.
- - Bruce, Fawcett & Co. and
Alexander Adamson, Esq.

(No. 7.)—Letter from Constituents to the Bombay Government, 21 October 1806.

Sir,

WE have the honour to acknowledge the receipt of your Letter of yesterday's date, and beg to acquaint you, for the information of the Honourable the Governor in Council, that we still require tonnage pursuant to our tender of the 8th May last, and concluding that the rate of freight is the same as in the last season, we request you will make known to the Honourable the Governor in Council, our wish to occupy the tonnage of the extra ship Experiment; and at the same time add our assurance, that no delay will arise on our part in completing the lading.

We shall severally lodge the requisite securities for the payment of the freight in England.

We have the honour to be, Sir,
Your most obedient servants,
(Signed) *Bruce, Fawcett & Co.*
Forbes & Co.
Alexander Adamson.

Bombay,
21st October 1806.

Francis Warden, Esq.
Secretary to Government.

(No. 8.)—Letter from Secretary to the Bombay Government to Constituents, 21 October 1806.

Gentlemen,

Comm[l] Dep[t]. I AM directed by the Honourable the Governor in Council to acknowledge the receipt of your Letter of this date, and to inform you that the rate of freight to be paid for the occupation of the tonnage of the Experiment, must depend upon the determination of the Supreme Government.—The Governor in Council is desirous to be informed if you agree to abide by that determination.

I have the honour to be, Sirs,
Your most obedient servant,
(Signed) *F. Warden,*
Secretary to Government.

Council Chamber,
21 October 1806.

To Messrs. Bruce, Fawcett & Co.
- - Forbes, & Co. and
Alexander Adamson, Esq.

Appendix to Letter from Messrs. Bruce & Co. &c.

(No. 9.)—Letter from the Constituents, to the Bombay Government, 22 October 1806.

Sir,

WE have the honour to acknowledge the receipt of your Letter of yesterday, informing us that the rate of freight to be paid for the tonnage of the Experiment, must depend upon the determination of the Supreme Government, and requiring to be informed if we agree now to occupy the tonnage of that ship, subject to such determination.

We regret that any circumstance should have occurred to occasion a want of information to us on a matter of so much importance, as the rate of freight to which our goods are to become liable; but having every reason to suppose that any alteration from that of the last season would have been communicated by the Supreme Government to the Honourable the Governor in Council, in time to give due notice to the Merchants under this Presidency of such change previous to their goods being laden, and being aware of no circumstances tending to enhance the rate of freight beyond that of the last year, we beg you will inform the Honourable the Governor in Council that we agree to the payment of freight after the rate which may be directed by the Supreme Government to be charged for tonnage in the extra Ships of the present season.

We have the honour to be, Sir,
Your most obedient servants,
(Signed) *Bruce, Fawcett & Co.*
Forbes & Co.
Alexander Adamson.

Bombay,
22d October 1806.

Francis Warden, Esq. Secy to Govt.

(No. 10.)—Letter from Bruce, Fawcett & Co. to the Bombay Government, 31 October 1806.

Sir,

IN reference to the Letters addressed to you by us in conjunction with Messrs. Forbes & Co. and Mr. Adamson, under date the 21st and 22d instant, we now beg leave to inform you, that we are desirous of loading the following goods in the tonnage allotted to us in the extra ship Experiment.

Description of Goods.	Quantities.	Tons according to the Company's computation of tonnage.	Will be ready for shipping.
Camphire - - -	100 Boxes.	25 Tons.	
Gum Arabic - - -	Casks and Chests.	20 Tons.	Immediately.
D° Assafœtida - -			
D° Olibanum - - -			
D° Ammoniac - -			
Musk - - - -			
Cotton - - - -	To complete one-third of the ship's tonnage.		

The freight is to be paid in England. As security for the performance of our engagement, we offer Pestonjee Bomanjee, whose declaration of assent to become security is hereunto subjoined.

We have the honour to be, Sir,
Your most obedient servants,
(Signed) *Bruce, Fawcett & Co.*

Bombay,
31st October 1806.

Francis Warden, Esq.
Secretary to Government.

I agree to be security.
(Signed) *Pestonjee Bomanjee.*

(No. 11.)—Letter from the Secretary to the Bombay Government to Bruce, Fawcett & Co.
3d November 1806.

Gentlemen,

I AM directed by the Honourable the Governor in Council to acknowledge the receipt of your Letter of the 31st ultimo, and to intimate that the proposal contained in it for loading the goods on the Experiment is accepted.

I have the honour to be, Gentlemen,
Your most obedient humble servant,
(Signed) *F. Warden,*
Secretary to Government.

Bombay Castle,
3d November 1806.

To Messrs. Bruce, Fawcett & Co.

(No. 12.)—Letter from the Secretary to the Bombay Government to Constituents,
11 December 1806.

Gentlemen,

I AM directed by the Honourable the Governor in Council to transmit for your information and guidance, Copies of a Letter from the Chief Secretary to the Supreme Government, dated the 20th of last month, and of its Inclosure.

Com[t] Dep[t].

I have the honour to be, Gentlemen,
Your most obedient servant,
(Signed) *F. Warden,*
Secretary to Government.

Bombay Castle,
11th December 1806.

To Messrs. Forbes & Co.
- - Bruce, Fawcett & Co. and
Alexander Adamson,
Freighters of the Experiment.

Appendix to Letter from Messrs. Bruce & Co. &c.

Pub. Dep^t.

(No. 13.)—Letter from the Secretary to the Supreme Government, to the Secretary to the Bombay Government, 20 November 1806.

Sir

I AM directed by the Honourable the Governor General in Council, to acknowledge the receipt of your Letter dated the 21st ultimo, and to transmit to you, for the information of the Honourable the Governor in Council of Bombay, the accompanying Copy of a Letter, dated the 18th instant, from the Board of Trade to this Presidency.

I have the honour to be, Sir,
Your most obedient servant,
(Signed) *T. Brown*,
Chief Secretary to the Government.

Fort William,
the 20th November 1806.

To Francis Warden, Esq.
Secretary to Government, Bombay.

(No. 14.)—Letter from the Calcutta Board of Trade to the Supreme Government, 18 November 1806.

Honourable Sir,

1. WE have duly received Mr. Chief Secretary Brown's Letter of the 11th instant, transmitting for our Report a Copy of a Letter, dated the 21st ultimo, from the Secretary to the Government at Bombay, advising us of the determination of that Government to dispatch from Bombay the Honourable Company's extra Ship Experiment to England, and requesting to be advised of the rate of freight to be charged to the proprietors of the private goods laden on that ship.

2. In reply, we beg leave to acquaint you that information of the rate of freight payable by individuals at this Presidency, for the law tonnage applied for on the ships of the present season, has not yet been received from the Honourable the Court of Directors. The rate of freight last ordered by the Honourable Court for the preceding season was £.20 per ton, and we consider it to be probable that the same rate of freight will be fixed by the Honourable Court for the private trade to be consigned to England on the ships of the present season. Until the Honourable Court's orders on this point shall be received, we are of opinion, that the individuals to whom tonnage may be allotted by the Government at Bombay on the ships to be dispatched from that Presidency in the present season, should engage, under the usual security, to pay whatever rate of freight may be determined by the Honourable Court of Directors.

Fort William,
18th November 1806.

To the Hon. Sir G. H. Barlow, Bar^t.
Governor General in Council.

We have the honour to be, Honourable Sir,
Your most obedient servants,
(Signed) *J. Taylor*,
Richard Bicher.

A true Copy,
(Signed) *T. Brown*,
Chief Secretary to Government.

True Copies,
(Signed) *W. Newnham*,
Assistant Secretary to Government.

(No. 15.)—Letter from the Constituents to the Bombay Government, 15 December 1806.

Sir,

WE have the honour to acknowledge the receipt of your Letter of the 11th instant, transmitting for our information and guidance Copies of a Letter from the Chief Secretary to the Supreme Government, dated 20th ultimo, and of its Inclosure, from which we understand that the orders of the Honourable the Court of Directors not having been received, in regard to the rate of freight to be charged for the law tonnage of this season, it is considered probable that the rate last ordered by the Honourable Court for the preceding season, stated to be £.20 per ton, will be fixed for the present year.

We beg leave to bring to the notice of the Honourable the Governor in Council a circumstance which we cannot reconcile, and which appears of such importance to us as to require that we should state it for the information of the Honourable the Governor in Council.

We allude to the orders of the Honourable Court, as quoted by the Board of Trade at Calcutta, directing £.20 per ton to be the rate of freight of the last season, while the Advertisement issued by the Honourable the Governor in Council, under date the 18th September 1805, and of which a copy was furnished to us with your Letter of the 20th following, stated that "for the purpose of conforming to a Resolution passed by the Supreme Government," the rate of freight on the returning extra Ships of 1805 would be £.14 per ton.

We have considered it necessary to notice this circumstance, for the purpose of shewing that the rate of freight for the law tonnage of last season was, according to our source of information

information, £.14 per ton, and not £.20 per ton, and that it was in this understanding that we addressed our Letter of the 22d October last, in reply to yours of the day preceding.

We have the honour to be, Sir,

Your most obedient servants,

Bombay, 15th Dec. 1806.

(Signed) *Bruce, Fawcett & Co.*
Forbes & Co.
Alexander Adamson.

Francis Warden, Esq. Sec^{y} to Gov^{t}.

(No. 16.)—Letter from the Secretary to the Bombay Government to the Constituents, 17 December 1806.

No. 16.

Gentlemen,

IN reference to your Letter dated 16th instant, I am directed by the Honourable the Governor in Council to intimate, that if you adopt for your guidance the Notice published by this Government as to the rate of freight fixed by the Honourable the Court of Directors for the season of 1805, there will be more reason to conclude it to be £.20 than £.14 per ton, in as much as the first mentioned rate was published here as the one fixed by the Company for that season, under date the 12th of August 1805; whereas the subsequent Notice of the 18th of September was professedly founded on a Resolution of the Vice-President in Council, who, because the lesser rate of £.14 per ton had been promulgated in Bengal, previously to the receipt there of the Honourable Court's orders prefixing it at £.20, deemed it suitable that the like reduced rate should, for that season, obtain also at the other Presidencies; and his explanation will evince to you that the Court's intentions and instructions were to fix the freight for 1805 at £.20, as stands noticed in our last advices from Bengal, which have been communicated to you.

See No. 18.
- - 19.
- - 20.

I have the honour to be, Gentlemen,

Your most obedient humble servant,

Bombay Castle, 17th December 1806.

(Signed) *F. Warden,*
Secretary to Government

To Messrs. Bruce, Fawcett & Co.
- - Forbes & Co. and
Alexander Adamson, Esq.

(No. 17.)—Extract from the Bombay Courier Government Advertisement, 18th September 1805.

Extract of a Letter from the Secretary to the Honourable the Court of Directors dated 12th December 1804; referred to in the preceding Advertisement.

"I AM further directed to acquaint you, the Court have resolved, That the same rates of freight be charged to individuals, and that the same terms and conditions do continue in force, for goods, &c. laden on the extra Ships of this season, out and home, as were settled by the Court the 24th June 1803, a copy of whose Resolutions of that date were transmitted to Bengal in August following."

"East India House, June 24th 1803.—Terms and conditions under which the East India Company are willing to furnish tonnage, exclusive of that to be provided by the Act of the 33d of His present Majesty, chap. 52."

"That the peace rate of freight homeward shall not exceed £.11 per ton; and that an additional freight of £.3 per ton be paid on goods laden in India on extra Ships, whose voyages from England shall have commenced in the ensuing twelve months, if the war should so long continue."

(No. 18.)—Extract from the Bombay Courier, 1st July 1805.

"THE Honourable the Governor in Council is pleased to publish for general information, the following Extract, being the 12th paragraph of a Letter from the Honourable the Court of Directors in the Commercial Department, dated 16 January 1805. The terms and conditions referred to in which, were published in the Bombay Courier of 10 March 1804."

Para. 12. "We have resolved, That the same rates of freight be charged to individuals, and that the same terms and conditions do continue in force, for goods, &c. laden on the extra Ships of this season, out and home, as were settled by us on the 24th June 1803, a copy of which Resolutions of that date were transmitted to you in August following."

(No. 19.)—Extracts from the Bombay Courier, 26 July 1805.

"IN publishing the following Copies of paragraphs of a Letter received from the Honourable the Court of Directors, dated 22d March last, the Honourable the Governor in Council is pleased to supersede the Instructions contained in the 12th paragraph of the Honourable Court's Letter, dated 17th January 1805, as published under the 1st instant, until further orders; viz."

"In the 12th paragraph of our Letter of the 16th January 1805, we informed you, we had resolved that the same rates of freight should be charged to individuals on the extra Ships of this season, out and home, as were settled by us on the 24th June 1804. We now direct that you suspend carrying into effect the said Resolution, and wait our further orders respecting freight to be charged to individuals on the extra Ships of this season."

Appendix to Letter from Messrs Bruce & Co. &c.

"We have resolved to engage 5,000 tons of extra Shipping in addition to the 5,500 you were advised of in the Letter from our Secretary to Mr. Secretary Lumsden of the 12th December last, for the purpose of bringing to Europe from the several Presidencies, the investments of the Private Merchants, which may be ready to be shipped in the season 1805-6."

(No. 20.)—Extract from the Bombay Courier, 12th August 1805.

"THE Honourable Governor in Council is pleased to publish, for general information, the following Extract of a Letter from the Honourable the Court of Directors, dated 10th April last."

Para. 36. "In a preceding paragraph, copy of which was transmitted over-land on the 23d ultimo, we instructed you to suspend carrying into effect our Resolution for charging individuals with the same rate of freight for goods laden on extra Ships in 1805-6, as was settled by us on the 23d June 1803. We now direct that Twenty Pounds per ton be the sum charged to individuals for freight on the Europe extra Ships of the season 1805-6, which is lower than the price paid to Bengal Ships for bringing to Europe the private trade goods of the preceding season."

(No. 21.)—Extract from the Bombay Courier, September 18th, 1805.

Extract of a Letter from the Secretary to the Honourable the Court of Directors, dated 12th December 1804, referred to in the preceding Advertisement.

"I AM further directed to acquaint you, the Court have resolved, That the same rates of freight be charged to individuals, and that the same terms and conditions do continue in force, for goods laden on the extra Ships of this season, out and home, as were settled by the Court the 24th June 1803, a copy of whose Resolutions of that date were transmitted to Bengal in August following."

"East India House, June 24, 1803.—Terms and conditions under which the East India Company are willing to furnish tonnage, exclusive of that to be provided by the Act of the 33d of His present Majesty, cap. 2."

"That the peace rate of freight homeward shall not exceed £.11 per ton, and that an additional freight of £.3 per ton be paid on goods laden in India on extra Ships, whose voyages from England shall have commenced in the ensuing twelve months, if the war should so long continue."

(No. 25.)

LETTER from GEORGE HOLFORD, Esq. to Messrs. Bruce & Co. and others.

Gentlemen, Whitehall, 30th May 1808.

I AM directed by the Commissioners for the Affairs of India to inform you, that they cannot take cognizance of the Appeal addressed to them in your Letter of the 12th of this month.

The provision of the 33 Geo. III. cap. 52. in regard to freight, enacts, That no increase shall take place in the freight paid to the East India Company on private trade, beyond the Rates mentioned in that Act, "but such as shall be approved by the Board, and that any "increase so made shall be subject and liable to be reduced or discontinued, as circumstances "may admit or require, and as the said Board shall from time to time in that behalf direct."

It is however evident that these powers, on the part of the Board, relate to the settlement of the rates of freight as between the Company and the private trade generally, and have no reference to the determination of the various cases in which it may be alleged that the Company have forfeited their right to the whole or any part of the freight which the Board has sanctioned.

The complaint therefore stated in your Letter, not being directed against the general rate of freight of the season 1806, which had previously been sanctioned by the Board, and which appears to have been notified by public Advertisement at Bombay, on the 12th August 1805, but being founded on special circumstances, in consequence of which you conceive yourselves to have an equitable claim to be charged after the rate of a preceding season, as announced at Bombay in a subsequent Advertisement of the 18th September 1805; the Commissioners for the Affairs of India are of opinion, that the consideration of it does not fall within the limits of the authority vested in their hands by the Act of Parliament, but must be left to the ordinary Courts of Justice, to which it seems properly to belong.

Messrs. Bruce & Co. and others, Agents in London, for Merchants residing at Bombay.

I am, Gentlemen,
your most obedient humble servant,
(Signed) *George Holford.*

(No. 26.)

Separate LETTER from Court of Directors to Governor General in Council at Bengal;—relative to CUSTOMS;—dated 6th November 1807. Customs.

6 November 1807. Sent per Georgiana Packet.

Separate Department.—(Customs.)

Our Governor General in Council, at Fort William in Bengal.

Par. 1. WE propose in this Letter to give you some directions for the regulation of the trade of foreign nations with the Ports and Settlements belonging to our Territories in the East Indies.

2. We are sensible that it would have been advantageous, if the principles on which that trade should be sanctioned had been long since duly considered and followed up into their practical consequences. But in the earlier periods of our territorial acquisitions, the necessity of attending to this matter was not so obvious, and various circumstances in more recent times interposed obstacles to the due adjustment of it.

3. Our acquisition of dominion in the East Indies, particularly in Bengal, was a change favourable to the other European Nations settled there, in this respect; that thenceforward they were exempted from the arbitrary exactions and capricious disposition of the native Government, and enjoyed the privileges conceded to their establishments by the Mogul Sovereigns of Hindostan, with more certainty under our administration, than under that of the Nabobs who preceded us. It is true that, in the great increase of investment required for us after our accession to the Dewannee, they complained of not obtaining their due share of the manufactures of the country; and the workmen not increasing immediately in proportion to the demand, nor the agents of foreigners possessing equal influence in the districts with those of the English Company, it may with reason be admitted that there was ground for their complaints, which however were made with a license that would not have been ventured upon towards the Native Governments.

4. But in time, those complaints ceased as far as the obtainment of the required quantity of goods was concerned, though it is probable the assistance of the dependents of the English Company was taken in the provision, in reference to which point it may be observed, that before the revolution in Bengal, the same set of native merchants were frequently employed by all the European Companies.

5. But with respect to the external or marine trade, the other European settlements were left by our Government in the exercise of all their original privileges in a more easy undisturbed way than they had before enjoyed it. Some of them indeed assumed in our time a privilege which was not in their Sunnud or Grant from the Mogul Government, and the nature and possible extent of this assumption not having been at first sufficiently contemplated by our Government, it was suffered without interruption.

6. The trading privileges originally granted to each of the European Nations having settlements in Bengal (and probably it was the same in other parts of Hindostan) were *for their own ships and the subjects of that nation only.* The grant or permission of whatever kind it was, which any nation obtained for establishing a trade there, did not authorize it to admit to its ports the flags of other European Nations; and no claim of this kind was set up during the Mogul Government, which, despotic as it was, certainly would not allow any European factory to introduce at its pleasure into the country other European flags, having no settlement or permission from the rulers of the country.

7. In Bengal, of which more particularly we speak at present, the rights of the former sovereigns of the country devolved to us; and as we did not in consequence of our succession think of abridging the privileges which other European Nations then possessed there, so they certainly could acquire by the change no new privilege, unless by concession from us, and we have made no concession enlarging the liberty originally granted to them, with respect either to inland or maritime trade. It is true, as we have already intimated, that some flags of States having no settlement in Bengal, have been occasionally permitted to visit the European factories situated beyond Calcutta upon the Hoogly, but this was by sufferance only, and we conceive the discretion of Government in this matter not to have been thereby abrogated, nor the right of those settlements to have been enlarged; and though whilst the resort to them of the ships of unprivileged European Nations was only occasional, it appeared a circumstance of but little moment, yet lest continued permission should be pleaded as establishing a prescriptive right, and the pretence to such a right should be used to convert any of those settlements into a free port for the trade of any foreigners choosing to repair thither, which would be most contrary to the original grant of any of the European Nations settled in Bengal, and would lead to dangerous consequences, political as well as commercial, we deem it proper at this time to assert the right of the Bengal Government to limit the factories of those nations to the privileges conveyed to them respectively by their grants; namely, an inland and maritime trade for themselves only, denying them the right of admitting into their ports respectively, the flag of any other nation not Indian, without permission from the Government of the Country; and we hereby enjoin you to act upon this principle henceforward, with all the foreign settlements enjoying the privilege of carrying on trade in Bengal.

8. All the settlements formerly occupied on the coasts of Coromandel and Malabar by other European Nations are, excepting Tranquebar, now in our hands, and the sovereignty of

Customs.

of the territories in which they respectively lie has also fallen to us; but with regard to that Settlement, we apprehend (though we wish the point to be investigated) that its port has been long used as a place of call by the ships of different nations visiting India, and we are not therefore disposed to interfere with a practice merely of this sort, for which prescription may be pleaded. But if it were attempted to elude any regulation we may now see fit to establish, respecting the trade of foreign flags, by making that place a port for it in a way it has not hitherto been, we should then find it necessary to adopt further measures.

9. The permission given by our Governments to the resort of foreign flags, who had not national establishments of their own in India, was grounded upon the just policy of encouraging the trade of our possessions; but it would have been better if that permission had been accorded with a more cautious regard to future consequences, and with greater discrimination between the subjects of this country and strangers.

10. Having made these general observations, we proceed to give our more particular directions.

11. Foreign European ships belonging to any nation, having a settlement of its own in the East Indies, and being in amity with His Majesty, may freely enter the British sea-ports and harbours in that country, whether they come directly from their own country or from any of the ports and places in the East Indies; they shall be hospitably received, and shall have liberty of trade there, in imports and exports, conformably to the regulations established in such place. The said ships may also be cleared out for any port or place in the East Indies; but if cleared out for Europe, shall be cleared out direct for the country in Europe to which such ships respectively belong.

12. Foreign European ships, belonging to countries having no establishment in the East Indies, and ships belonging to the United States of America, may, when those countries and States respectively are in amity with His Majesty, in like manner freely enter the British sea-ports and harbours in the East Indies; they shall be hospitably received there, and have free liberty to trade in imports and exports, conformably to the regulations of the place; provided always, that they proceed from their own ports direct to the said British territories, without touching at any port or place whatever in the voyage out, except from necessity, merely to procure refreshments or repairs in case of distress or accidents in the course of such voyage, the burthen of the proof of which necessity to rest on the parties. And the vessels of the said European Powers last aforesaid, and of the said United States, shall not carry any of the articles exported by them from the said British territories to any port or place, except to some port or place in their own countries respectively, where the same shall be unladen. The said ships are not to be cleared out to carry on the coasting or country trade in India; but vessels going with their original cargoes or part thereof, from one British port of discharge to another British port, are not to be considered as carrying on the coasting trade.

13. The said vessels shall not be allowed to proceed either with or without return cargo, from the said British territories to the settlements or factories of any foreign European Nation in India, or to the Territory of any Indian or Chinese Potentate or Power, except from the like necessity as is before described, of which the proof to rest with them. Nor are the said vessels to enter the rivers in that part of the British territory situated in Bengal, for any other purpose than that of proceeding to the port of Calcutta for trade, refreshment or repairs; and in clearing out for their respective countries, the clearance shall be a direct one to the country, European or American, to which the vessel belongs, and to no other whatever; they are to give bonds with the security of residents in the country, that they will deliver the cargo at the port for which the clearance is made, and such bond is to be cancelled when a certificate from a British Consul, or two known British merchants resident at such port, is produced, of the bonâ fide delivery of the cargo there. The vessels of those countries are not to be sold or disposed of in the said British territories.

14. There are some other points belonging to this subject, on which we may hereafter have occasion to give our instructions.

We are your affectionate friends,

Edward Parry,
Charles Grant,
John Manship,
G. W. Thelluston,
W. Bensley,
Hugh Inglis,
W. F. Elphinstone,
Joseph Cotton,
William Astell,
C. Majoribanks,
T. Reid,
Geo. Millet,
John Inglis,
John Travers,
R. Thornton,

London,
the 6th November 1807.

(No. 27.)

Separate LETTER, on the same Subject;—3d August 1808.

Separate Department.—(Customs.)

Our Governor General in Council, at Fort William in Bengal.

IN the last paragraph of our separate Letter of the 6th November 1807, relative to the trade of Foreign nations with the ports and settlements of the British territories in India,

we gave you reason to expect some supplementary directions from us on other points connected with that subject. Customs.

We now accordingly proceed to give you our directions as to the quantum of Duty to be imposed at the sea-ports of our respective settlements in India, on goods and merchandize imported into or exported therefrom, by the subjects of foreign Europe or America.

Our commercial establishments in India have been reared, in a long course of time, with much cost and labour, after many hazards and vicissitudes, and they are still maintained at no inconsiderable expense.

It is but reasonable that those nations which, without incurring any charge or risk in forming and maintaining a settlement, are admitted at once to share in the Indian trade, with all the benefits of such establishments ready prepared, should for that important advantage, unattainable before our acquisition of territory in the East, pay a suitable consideration in the shape of duties, beyond what is levied from the subjects of the British Empire.

It was not however until the ships of foreigners, particularly of the American States, began to resort in considerable numbers to our Indian ports, that the expediency of acting upon this principle became obvious, and then the Treaty of Commerce entered into between this Country and the United States of America, which placed them, in Indian Duties, on the same footing as British Subjects, stood in the way; for all foreigners before paid, though very inadequately, yet somewhat more on imports than our own people, and it would not have been advisable by a new tax to have rendered the disparity between other countries and America, greater in favour of the latter than the Treaty made it.

Of the effects of that Treaty we forbear to speak; they have in a great measure arisen from the state of war which with hardly any intermission has continued through the whole period of the Treaty, and which has given all Neutrals trading from our Eastern ports with Europe or America, great and decisive advantages over the Company and British individuals in the Indian commerce.

Our general intention is, that foreigners shall be subjected to double the duties on imports and exports paid by British subjects; and if in carrying this general principle into all the details of particular cases, your various regulations should not always have been duly adverted to, you will adapt the specific duties on the different articles to that general principle.

ON IMPORTS.

On goods imported on foreign European Ships and on American Ships, instead of the present Duties there, shall be collected as follows:—

At CALCUTTA:

Government duty on the bonâ fide Invoice amount, adding 60 per cent. thereto	4½ per cent.
Town duty on the bonâ fide Invoice amount, adding 60 per cent. thereto	5 per cent.
	9½ per cent.

At FORT ST. GEORGE:

Sea Customs Invoice	12 per cent.
D° Outports Invoice	12 per cent.

At BOMBAY:

Sea Customs on the Invoice amount, adding 60 per cent. - - - - 4½ per cent.

Town duty abolished by Court's orders of 13th May 1807, but the execution of that order to be suspended until the subject is further considered.

At SURAT:

On the bonâ fide Invoice with 60 per cent. advance - - - - - 6 per cent. on goods, the property of European or American foreigners in British or Indian bottoms, unless they have before paid the foreign duty at some British port in India.

ON EXPORTS.

In foreign European Ships and in American Ships, according to the SCHEDULE hereunto annexed.

We are your affectionate friends,

Edward Parry,
Charles Grant,
Jacob Bosanquet,
J. A. Bannerman,
Robert Thornton,
John Roberts,
Joseph Cotton,
T. Reid,
R. C. Plowden,
J. Huddleston,
S. Toone,
John Inglis,
Charles Mills,
William Astell,
George Smith.

London,
the 3d August 1808.

Comparative View of the RATES of Duty at present payable on IMPORTS and EXPORTS at Bengal, Fort Saint George, and Bombay, by Foreign European Ships, and of the RATES proposed to be paid by Foreign European and American Ships.

CALCUTTA.

	Imports by Sea and Land.						Exports by Sea.							
	1. Imports by Sea. Present Duties upon Invoice, with £.60 per cent.		2. Imports by Land. Present Duties according to a Book of Rates.		3. Total Duty. By Land or by Sea, as at present.	4. Imports by Sea. Proposed Duties on the Invoice, as at present.	5. Net Duty proposed by Land and by Sea on Imports on the Invoice, with £.60 per cent.	6. Present Duty for all descriptions.	7. Present Drawback of Government Customs.	8. Present drawback of Town Duties of all descriptions.	9. Net Duty remaining at present, by Land and Sea.	10. Proposed Duty for Foreign Europeans and Americans.	11. Proposed drawback of new Town Duty and Government Customs, for Foreign Europe and America, on the Invoice at £.60 per cent.	12. TOTAL Net proposed, Import and Export Duty payable on Goods exported, Import Duty having been charged on the Invoice at £.60 per cent.
	Government Customs.	Town Duty.	Government Customs.	Town Duty.	Government Customs, and Town Duties.	Government Customs.	Town Duty.		Government Customs.		At the Calcutta price.		Government Customs.		
On Goods in general	3½ per cent.	4 per cent.	- - -	- -	7½ per cent.	4½ per cent.	5 per ct.	9½ per cent.	- - -	2/3rds	2/3rds	2½ per cent	- - -	6/3 / 4½ per ct.	3 1/6 / 5 per cent.
Oude Goods:															
Piece Goods - -	- - - - -		1½ per cent	- -	2½ - -	- - -	- - -	2½ per cent.	- -	- - -	- - -	5 - -	7½ per cent.	None	10 - -
Indigo - - -	- - - - -		1½ - -	1 per ct.	3½ - -	- - -	- - -	- - -	- -	- - -	- - -	3½ - -	5 - - *	None	8½ - -
Cotton and Yarn -	- - - - -		5 - -	2 - -	7 - -	- - -	- - -	- - -	- -	3/4ths	5½ - -		4 - -	None	11 - -
Other Goods - -	- - - - -		5 - -	4 - -	9 - -	- - -	- - -	- - -	- -	3/4ths	6 - -		3 - -	None	12 - -
Bengal and Benares Goods:															
Piece Goods - -	- - - - -		3½ - -	- -	3½ - -	- - -	- - -	2½ - -	- -	- - -	6 - -		8½ - -	None	12 - -
Indigo - - -	- - - - -		2½ - -	- -	2½ - -	- - -	- - -	- - -	- -	- - -	2½ - -		5 - -	None	7½ - -
Other Goods, including Raw Silk -	- - - - -		3½ - -	2 -	5½ - -	- - -	- - -	- - -	- -	3/4ths	4 - -		2½ - -	None	8 - -

N. B.—Column 10 shews the rate of Export Duty now to be imposed.—Column 12 shews what the Goods will finally pay when exported by Foreigners, including the Land Import Duties, as well as the Sea Export Duties; and the design of the present Regulation is to make Foreigners pay (Land Import and Sea Export Duties included,) double what British Subjects pay for the same Article.

* This is intended to be somewhat more than double duty to Foreigners, and to discourage the exportation of the articles to Foreign Europe and America.

FORT

Customs.

FORT SAINT GEORGE.	IMPORTS.		EXPORTS.	
	Present Duty.	Proposed Duty.	Present Duty.	Proposed Duty.
On the Invoice - - - - A.	Foreign Europeans.	Foreign Europeans and Americans.	Foreign Europeans.	Foreign Europeans and Americans.
B. On the Invoice - - - -				
Madras Sea Customs - -	8 per cent.	A. 12 per cent.	2 per cent.	4 per cent.
Out Ports D° - - -	8 - -	B. 12 - -	8 - -	12 - -

BOMBAY.	IMPORTS.		EXPORTS.	
	Present Duty.	Proposed Duty.	Present Duty.	Proposed Duty.
A. On the Invoice, with £.60 per cent. advance - - - - B. On the Invoice, with £.60 per cent. D° - - - - -	Foreign Europeans.	Foreign Europeans and Americans.	No Export Duty at present.	Foreign Europeans and Americans.
Sea Duty - -	A. 3½ per cent.	B. 4½ per cent.	- - -	3½ per cent.

SURAT.	IMPORTS.		EXPORTS.	
	Present Duty.	Proposed Duty.	Present Duty.	Proposed Duty.
C. On the Invoice, with £.60 per cent. advance - - - - D. On the Invoice, with £.60 per cent. D° - - - - -	Foreign Europeans and Americans.	Foreign Europeans and Americans.	No Export Duty at present.	Foreign Europeans and Americans.
Latty Poorza* and Khoorshee -	C. 5 per cent.	D. 6 per cent.	- - -	3 per cent.

* It is supposed, that the Duty of £.5 per cent. being collected at one of these places, exempts from payment at the others.

(No. 28.)

AN ACCOUNT of the quantity of Cotton Wool imported into Great Britain 1804 and 1808.

	lbs.
In 1804	61,867,329
1805	59,682,406
1806	58,176,283
1807	74,925,308
1808	43,468,145

AN ACCOUNT of the quantity of Cotton Wool imported from the United States of America, and from Louisania, 1804 to 1808.

	From the United States.	From Louisania.	Total United States and Louisania.	From Georgia; included in United States.
	lbs.	lbs.	lbs.	lbs.
1804	23,041,567	3,371,802	26,413,369	4,772,699
1805	26,675,195	5,268,085	31,943,280	6,758,019
1806	24,403,122	3,597,559	28,000,681	6,809,183
1807	- - -	- - -	44,090,079	10,341,278
1808	- - -	- - -	12,228,397	3,018,906

(No. 29.)

Copy of a REPORT from the Committee of Warehouses, approved in Court the 31st May 1809.

THE Governor General and Council having transmitted to the Court, in their Letter in the Commercial Department of the 8th February 1808, a Memorial from the Merchants, Agents, and others, engaged in the Export Trade from Calcutta to the port of London, dated the 20th November 1807, in which the Merchants set forth the hardships they experience from the great increase in the rate of freight required by the Court for private tonnage; your Committee have taken the same into consideration, and find the allegations of the Memorialists to be principally as follow:

They complain of the sudden increase of the price of tonnage from £.14 to £.22. 15*s.* as contained in Court's Letter of 18th February 1807, published in Calcutta Gazette 30th July; and state that gruff goods cannot afford that high freight, which will cause the trade of foreigners to flourish, and deprive the port of London of its advantages, as an entrepôt.

They state that the Americans pay less than £.11 sterling per ton for the freight to India, and back to America, and less premium of insurance than British Merchants, and that nothing but the fostering hand of the Company, in the article of freight, can enable the British Merchants to contend with foreigners in the trade to Europe.

They complain that £.22. 15 *s.* per ton is charged retrospectively for the seasons 1805 and 1806; the former in opposition to a positive engagement on the part of the Court; and both without any intimation, that any increase was to be made, until it was notified in the Calcutta Gazette of July 1807.

They represent that the freight for 1805 was fixed at £.14 per ton by the Court's Letter of 12th December 1804, published in Calcutta Gazette 29th August 1805; and, as no increase of the price of freight was notified in the year 1806, they therefore concluded that the price would be £.14 per ton in that season also.

They state that they had shipped in 1805 and 6, and prepared goods for shipping in 1807, which were unable to bear the advanced freight, and therefore confidently hope that freight for the goods shipped in seasons 1805 and 1806, may be charged at the rate of former years, and not exceeding £.14 per ton, "the goods having partly arrived many months in London, "and the remainder having been shipped, or provided, long before any intimation of the "increase of freight was given to the proprietors or shippers, and that the increased rate of "freight may commence with the season 1807."

They particularly point out Cotton as an article, which may be brought to Europe if freight be low.

But the circumstance of greatest importance to the interest of the Merchants is contained in the notification of the Board of Trade, of 3d November 1807, "that there are at present "no extra Ships in the port of Calcutta, and that the Board are at no certainty that any "will arrive from England in sufficient time to admit of their being dispatched in company "with the regular Ships which are expected to sail in February;" and offering freight at £.30. 10*s.* per ton on the regular Ships then at Calcutta.

The Memorialists then expatiate upon the duty which is imposed on the Court by the 33d of His Majesty, to appropriate 3,000 tons of shipping yearly, in the *proper season*, for the use of the private trade; and complain that in season 1805, when no extra Ships were in Calcutta, in conformity to the Act of Parliament, they took freight on certain regular Ships, for which they are charged £.44 per ton. The Merchants then remark, that the extra Ships

of

of the season 1805 did not arrive until the month of April 1806, and their dispatch to Europe was, of course, proportionably late.

The Memorialists observe, that the Court are careful that their own ships shall arrive in India in the fine weather season; and notice, that only two exta Ships arrived in that season in 1805, and none are at present arrived for the season 1807. The statements in the present Address will enable the Government General to judge of the result which must ensue from their shipments of gruff goods at £. 22. 15*s.* per ton in extra Ships, which will enable Government to deduce what it must be, should they pay at the rate of £. 30. 10*s.* on regular Ships. They must therefore embrace the alternative of shipping their goods on the terms now proposed, or submit to the detention of the goods in India, at the expense of high interest of money, of heavy charges on the bulky articles, of the probable loss of the market in England, and from the material injury which the goods of a perishable nature must sustain by remaining so long in warehouse in India, and in England before the proceeds can be brought to the credit of the unfortunate proprietors.

The Memorialists then suggest, that country tonnage may be taken up, equal to the immediate occasion.

Your Committee beg leave to represent to the Court, that the observations contained in the Memorial, embrace two distinct considerations; *first*, that the present system of supplying the Private Merchants in India with tonnage on Europe extra Ships, is not attended with sufficient facilities to those Merchants, and that the rates of freight paid for the carriage of goods upon the extra Ships are higher than the trade can support; and, *secondly*, that there has been a want of due care in conducting the arrangements of the Europe extra Ships, and of accommodating them to the views of the Merchants, agreeably to the intimations which have been made to the Public by the Court.

In order to bring the whole of this important subject into one point of view, it may be necessary for your Committee briefly to recapitulate the circumstances which have led to the present situation of the trade of the Indian Merchants, and to the participation which they now enjoy in the commerce between Great Britain and India.

Previous to the year 1793, the Company's exclusive trade was strictly guarded by legislative enactments; and, except in the indulgence granted to the Commanders and Officers of the ships, no British subjects were allowed to engage in the Indian trade; occasionally however, by special and temporary permission of the Company, private goods were laden in the Company's Ships.

The Act of 1793 allowed that any of His Majesty's subjects might export to India in the Company's Ships, British manufactures or produce to the extent of 3,000 tons or more annually, and import returns for the same at reasonable rates of freight, to be revised from time to time.

At the passing of the Act of 1793, no ships were in existence, or in contemplation, except the regular Ships of 800 tons, (for the Indian trade) and the price to be paid for the freight of the private goods had reference to those ships only.

In the course of the succeeding two or three years, the Company's large China Ships were required by His Majesty's Government for the public service. A scanty harvest in England enhanced the price of bread, and it was thought advisable to import large quantities of rice from India in any fit ships which could be procured, with liberty to carry out cargoes from England: these and other circumstances, arising from the political events of the times, together with the anxious desire of the owners of ships residing in India, to be allowed to send to Europe in Indian ships the exportable produce of India, beyond what in their phrase the capital of the Company was capable of embracing, led to the introduction into the trade between India and England, of a new description of ships of smaller dimensions and cheaper outfit, many of which were built in India, and navigated by Indian seamen. These ships were of course desired for the trade of the Private Merchants. It is not required upon the present occasion to enlarge upon the question, which has been much agitated, whether such Indian ships should be freighted by the Merchants at their own discretion, without the interference of the Company, or whether they should be first hired to the Company, and then relet to the Merchants who might require tonnage for Europe. It is sufficient to observe, that the Indian ships were not considered to be any cheaper than Europe ships of similar dimensions and equipment.

In the year 1802, after much deliberation, a final arrangement was made by the Court for the regulation of the private trade between India and Great Britain. It was determined, that in addition to the three thousand tons of shipping of the 33d of His Majesty, a further quantity, of three, four, or five thousand tons, or as much as might be wanted, should be assigned, and which should not be diverted to political or warlike purposes, but should sail laden with private goods only within the fine weather season. Except Saltpetre, and piece goods, all articles might be laden upon them; light and heavy goods were to be properly assorted by the Company's officers; and as the Company were answerable to the owners for the freight, of course the Company were to lade the ships, if Private Merchants declined; and the onus of providing suitable dead weight or ballast for the ships also rested upon the Company. These ships were to be built either in England or in India.

The Court of Directors having issued Advertisements, were enabled to engage for a number of ships to be built at peace freights of somewhat less than fourteen pounds a ton for the voyage to and from India. The Governments in India were authorized to issue similar Advertisements, except that they were limited to the price of £. 14; *but not any tenders were made in India to build ships upon those terms.*

The

Report of Committee of Warehouses.

The price of freight which the Court fixed for the private goods on extra Ships which sailed from England in 1802-3, was £.5 for the voyage out, and £.11 for the voyage from India to England.

War with France was renewed in the year 1803; and the price of freight was augmented by the Court upon ships sailing in 1803-4 to £.6. 10*s.* out, and £.14 home.

Information of the renewal of the war arrived in India in the month of August 1803; and as it was found necessary to engage some Indian tonnage for the purpose of transporting the private trade to Europe, eight ships were offered for that purpose in the month of December 1803; but the freight required was £.21 per ton for the voyage to England only, with advantageous stipulations as to the return to India; and in the month of February 1804, five other Indian ships were offered at freights from £.19 to £.22. 10*s.* The ships which sailed from London in 1802-3, would be now taking in private goods at £.11 only, having sailed during peace.

In December 1804, the Court sent information to the Governor General, that private goods could be laden in India in their season 1805-6 at the same rate as in 1803-4, viz. £.14 per ton; but it afterwards appearing to the Court that the war contingencies amounted to £.12. 13*s.* 5*d.* on the extra Ships, instructions were sent to India, that if the Notice had not been published, of the Court's intention to charge £.14 per ton, the price to be paid was to be raised to £.20 for the Indian season 1805, being lower than the price paid for Indian ships of the preceding season. But the Governor General and Council informed the Court, that in consideration of the Letter of December having been published, they had fixed the price of freight for 1805-6 at £.14 only; and the accounts were settled accordingly.

The Memorialists represent, that the Court have charged £.22. 15*s.* per ton upon the goods shipped in the Indian season 1805, in opposition to this positive engagement. This assertion, your Committee have to remark, is a misrepresentation, arising, your Committee are willing to presume, from an erroneous view of the subject. It is however not the less to be regretted that such a misstatement should have been promulgated; if not contradicted, it may produce a mischievous effect, and bring obloquy upon the Company where their conduct has been actuated by the most liberal principles: for the Company who, rather than depart from their original Advertisement, had submitted to lose about £.7 per ton upon the freight of all private goods shipped in 1805, are not only by such misrepresentation deprived of credit, if any credit might be derived from that scrupulous attention to their declaration, but instead thereof, are accused of having violated their faith, and of having been extreme to require a payment which might fully reimburse them in their whole outlay in that season.

The Memorialists assert, that they had no notification until the 30th July 1807, that a higher rate of freight would be required than £.14 per ton. By notification it must be intended to state, that they had no official notification, and that no Advertisement was circulated in the public Newspapers at Calcutta; as the fact of the Court requiring more than £.14 could scarcely be unknown to any Merchant or Agent engaged in the Europe trade. The Court's instructions to charge (conditionally) £.20 per ton, arrived in India in the month of October 1805, and in the year 1806 one ship from Madras was partly, and seven from Bombay were almost wholly, freighted at £.20 per ton with light goods: it is therefore very difficult to conceive that the Court's intentions could be unknown to the Merchants at Calcutta for the space of two years, when at the same time public intimation had been given at Bombay in the month of August 1805, which was afterwards withdrawn. But your Committee will forbear to enlarge on this particular, and will only beg leave to remark, that some of the persons who have signed the Memorial under consideration, had in their capacity of Ship-owners, actually let their ships in Calcutta to the Company in 1803 (the first year of the present war) at £.18. 10*s.* and £.19 for heavy goods, and £.21 for light goods, although in 1806, when naval equipments were much dearer than in 1803, they attribute blame to the Company for not supplying them with tonnage at £.14 per ton, at which period the Merchants shipped few heavy articles with their light goods.

Messrs. Fairlie,
- - Gilmore,
- - J. Gilmore,
- - Scott,
- - Wilson.

The only remaining point which your Committee will notice, in respect to the *price* of freight, is that part of the Memorial which complains that £.44 per ton has been charged on the regular ships in 1805, when no extra Ships were in Calcutta. Your Committee are prepared to explain in a subsequent paragraph, why no extra Ships were then in India, and such being the case, the Merchants agreed that for the conveyance of certain Raw Silk, Indigo and piece goods to London on the regular Ships (fine articles, and of the freight of which the Merchants do not complain), they would reimburse the Company in the freight paid to the Owners, which amounted to £.44 per ton.

The Memorialists represent, that if freights be moderate, gruff goods may be advantageously exported from India to England, and Cotton Wool is particularly instanced. They also advert to the situation of the "unfortunate proprietors of goods, from the delays to which the realization of their property is liable, and the loss of interest of money consequent thereupon." These points your Committee consider to be merely brought forward *ad captandum*, and shall discuss them with brevity. If there be a demand for Cotton Wool, so as to allow Indian Cotton to come into the British market at all, the difference in freight between £.21 per ton on Indian ships, and £.22. 15*s.* on Europe extra Ships, cannot be an object to prevent its being sent, and the Court of Directors, several months before the Merchants brought forward their Memorial, had determined to import Cotton Wool, and had set apart regular Europe tonnage for that service, which determination of the Court might probably have been known to the Merchants at the time of writing their Memorial. With respect

Report of Committee of Warehouses.

respect to the term "Unfortunate," there is no doubt but that the private traders have sustained great losses, from their having overstocked the London market, (in particular with piece-goods, which by law they are not permited to import;) but no man will venture to say, that the utmost attention has not been shewn by the Company to the advantageous management of the private goods in London, and that his wishes and views have not been furthered with the greatest readiness, and at times at an extra expense to the Company. Your Committee apprehend that the only conclusion which the Memorialists propose should be drawn from these remarks is, that the employment of Indian ships would obviate such inconveniences—an inference which your Committee deny, as the difference of freight, in any mode of calculating it, could form but an inconsiderable part of the loss.

Your Committee will now proceed to consider that part of the Memorial to which the greatest importance is attached by the Merchants, viz. that extra Ships were not provided by the Court for the use of the Merchants in the Indian season 1805, until long after the seasonable time of dispatch; which evil was continued until the period of the date of the Memorial, or the Indian season 1807. And here your Committee cannot but lament, that the Memorialists omitted to state the cause of the ships not being in India, which, in candour, they ought to have done, as it must have been perfectly within the knowledge of every person in India. The Court did provide *fourteen* ships for the use of the private traders in the season 1805, to the extent of 7,784 tons, which were brought afloat in London at several times between the 4th December 1804 and 28th May 1805; all of them in very sufficient time to have been in India in the fair weather season. Three of these ships sailed from England early, and arrived in India in proper time; the remaining eleven were put under the convoy and direction of a squadron of King's ships going to the Cape of Good Hope, in consequence of which they suffered detention, both in England and at the Cape. These eleven ships did not sail from Cork harbour until the first of September 1805, and an accident happened to one of them, which reduced the number to ten. At Madeira, Sir Home Popham selected six ships for military purposes, and sent two on to Bengal, where they arrived 2d March; Sir Home then allowing the remaining two to proceed to St. Helena and Prince of Wales Island, at which latter place they had a large quantity of stores to deliver for His Majesty's naval service. In December 1805, the cadets, soldiers and seamen were ordered to land from the six ships, and assist in the reduction of the Cape, where they performed useful service, and they did not take their final departure for India until the 9th February 1806, arriving at Madras on the 22d April. The consequence was, that the ships had been afloat a year before they arrived at the place of their destination; and the effect naturally has been that these delays, which were made for the national benefit, have caused the ships to lose their seasonable time of dispatch from India, which procrastination has operated, and must operate, until the ships can regain the time so lost, and recover their seasonable time of dispatch from England; and it was in consequence of the non-arrival of these extra Ships in England in the year 1806, in time to be repaired, that the Court for the special accommodation of the Indian merchants, to enable them to bring their fine goods to early sale, at a great loss to the Company, stationed some regular Ships of 800 tons, to bring home the piece goods, raw silk, and indigo of the private traders in the Indian season 1807, at £.30. 10*s.* per ton; and which consession of the Court is represented in the Memorial as a subject for complaint, and a grievance imposed upon the private traders.

Your Committee do not purpose to enlarge upon that part of the Memorial which notices the advantages that are now enjoyed by foreigners, and particularly Americans, in the Indian trade.

The degree of direct intercourse with India, which both justice and policy require should be allowed to the continental states of Europe and to America, has been so amply discussed by the Court in the last two or three years, that your Committee deem it sufficient merely to refer the Court thereto. Unhappily for mankind, the American States are now the only neutrals, and their ships must of course enjoy the advantages which attach to their neutral character. Your Committee do not see by what means the Court can enable the Indian Merchants to meet neutrals on equal freights, but by further extending the practice of the Court's hiring ships at the price of the day and re-letting them to the Merchants at lower rates, the Company paying the difference: the Company have sacrificed very considerable sums upon this account, and your Committee learn with regret from the present Memorial, that the Merchants are not so sensible of the fostering hand which the Company have ever extended to the private traders, as in the opinion of your Committee the indulgence shewn by the Court has required.

Your Committee will now close their observations upon the Memorial, by expressing their regret that the Merchants should have suffered themselves to have been led by temporary inconveniences to prefer assertions and complaints which have either originated in error, or are capable of such explanation as candour must allow to be satisfactory.

East India House,
the 31st May 1809.

(No. 30.)

EXTRACT Proceedings of the Board of Trade at Fort William in Bengal, the 3d November 1807.

Resolved, That the following circular Notice be written to the several individuals who have applied for statutable tonnage in the present year.

Gentlemen,

THE Board observing that a considerable proportion of the goods for which statutable tonnage has been required in the season 1807-8, are deliverable in sufficient time to admit of their being dispatched to England by the early ships of the ensuing year, consider it to be proper, with a view of preventing disappointment to such persons who have made application for statutable tonnage on extra Ships, to notify, which they hereby do for the information of the parties concerned, that there are at present no extra Ships at this port, and that the Board are at no certainty that any extra Ships will arrive from England in sufficient time to admit of their being dispatched in company with the regular Ships, which it is expected will sail for England early in February next.

2. As, under these circumstances, it may suit the convenience of persons who have applied for tonnage on extra Ships, to lade a part of their goods on regular Ships, the Board have directed me to inform you that, in addition to the regular ships Surrey and Lady Castlereagh, engaged by the Honourable Court of Directors for the conveyance to England of the private trade from this Presidency, as notified to the Public in an extra Gazette under this day's date, and which ships it is intended to dispatch early in February next, in company with the regular Ships appointed to convey the public Investment, the Board propose to employ such other regular ship or ships for the conveyance of the private trade from this Presidency in the month of February next, as may be required by the Merchants, and for which tonnage, freight will be charged at the rate of £.30. 10*s.* per ton.

3. The Board therefore request that you will be pleased to notify to me, on or before ten o'clock on Friday the sixth instant, the quantity of tonnage which you may be desirous of having allotted to you on regular Ships intended to be dispatched from this port, as above stated, early in February next.

Calcutta Gazette, Thursday, November 5th 1807.

The following Extracts from the undermentioned general Letters, addressed by the Honourable the Court of Directors to the Honourable the Governor General in Council, are published for general information.

General Letter, dated the 23d December 1806.

Para. 2: "We have, in consequence of the non-arrival of the extra Ships expected, had under consideration the accommodation of the Merchants, for the transit of such goods as they may have provided, and have taken up two ships of 800 * tons for that purpose, as an addition to the tonnage of the season; which increase is to be allotted to their goods; and as freight on the 800 ton ships may furnish the means of sending their finer goods on more defensible ships than the extra ones, you are to charge them at the rate of £.30. 10*s.* per ton, for all goods laden on the regular ships of the season 1807-8."

General Letter, dated the 18th February 1807.

Para. 4. "We have taken up the Ship Lady Castlereagh of 820 tons, Capt. Thomas Garland Murray, for the same purpose as you have already been advised we have engaged the ships Surrey and Charlton; namely, the accommodation of the Merchants in India.

"Published by Order of the Board of Trade,

Fort William,
the 3d of November 1807.

"*J. Thornhill*,
"Secretary."

EXTRACT Proceedings of the Board of Trade at Fort William in Bengal, the 6th November 1807.

Resolved, That the following circular Notice be written to the several individuals who have applied for statutable tonnage in the present year; in continuation of the circular Notice issued on the 3d instant.

Gentlemen,

IN continuation of the subject of my Letter of yesterday's date, I am directed by the Board of Trade to inform you, that with the view to the early dispatch of the regular Ships which may be employed for the accomodation of individuals, agreeably to the intention expressed in that Letter, the Board have determined that all private goods, for which regular tonnage may be required, shall be delivered at the Export Warehouse by the 10th of January 1808, and to desire that in notifying to me the quantity of tonnage which you may be desirous

* The Surrey, Captain John Altham Cumberlege, consigned to Coast and Bay; and the Charlton, Captain George Wood, consigned to Bombay.

sirous of obtaining in the regular Ships to be dispatched from this Port, in the month of February next, your application may be made with reference to the above-mentioned resolution.

2. I am further directed to inform you, that in the event of any goods, for which tonnage in the ships alluded to may be requested, not being delivered at the Export Warehouse by the period above stated, the payment of the freight of such deficient goods, agreeably to the resolution of Government, dated the 26th of September 1796, (republished in the Calcutta Gazette of the 6th of July last) will be strictly enforced in all cases in which the most satisfactory reasons shall not be assigned for the goods not being delivered by the prescribed period.

Fort William,
the 4th of November 1807.

I am, &c.

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on 12 April, 2019